

MANAGEMENT OF ENVIRONMENTAL SOLUTIONS & TECHNOLOGY CORP/NY

Form 8-K

September 20, 2002

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, DC 10549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of the Securities Exchange act of 1934

June 1, 2001

DATE OF REPORT

(DATE OF EARLIEST EVENT REPORTED)

MANAGEMENT OF ENVIRONMENTAL SOLUTIONS & TECHNOLOGY CORP.

(Name of Small Business Issuer in Its Charter)

Delaware                      0-28679                      Applied For

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(State or Other Jurisdiction of      (Commission                      (IRS Employer

Incorporation or Organization)      File Number)                      Identification No.)

TNO Environmental Technology Valley

Laan van Westenenk 501

7334 DT Apeldoorn, The Netherlands

(Address of Principal Executive Offices)

011 31 55 534 7040

(Company's Telephone Number, Including Area Code)

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Item IV - Changes in Registrant's Certifying Accountant

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Management of Environmental Solutions and Technology Corp. (MEST or the "Company") previously engaged Arenthals en Partners Registered Accountants who are located at Reimersbeek 2, Post Bus 87081, 1080 JB Amsterdam, The Netherlands in order to do audits for the Company for the stub period 1997, 1998 and 1999.

The financial statements were provided by Arenthals en Partners through the Securities and Exchange Commission when the Company filed its 10-SB on December 28, 1999.

Due to the Commission's presumption that a U.S. based corporation would be

audited by a U.S. auditing firm familiar with U.S. generally accepted accounting principals and generally accepted auditing standards together with the Securities and Exchange Act rules and regulations, Management deemed it in the best interest of the Company to retain a U.S. based auditing firm and certified public accountant who could perform auditing functions for and on behalf of the Company.

Consequently the Company engaged Williams & Webster, certified public accountants and business consultants who are located at Bank of America Financial Center, 601 West Riverside, Suite 1940, Spokane, Washington, USA 99201-0611 as its auditor. Williams & Webster P.S. revised the Company's audits in response to the Commission's comments issued on February 11, 2000. The Company utilized audits performed by Williams & Webster and submitted this accounting on October 15, 2001 as its amended 10-SB in response to the Commission's comments.

Arenthals en Partners which has now become affiliated with Grant Thornton continues to serve as the Company's accountants in The Netherlands and provides accounting for the Company's periodic accounting requirements under Section 13 and 15(d) of the Securities and Exchange Act of 1934. Arenthals Grant Thornton accounting is provided to Williams & Webster P.S. who performs the annual audits and quarterly reviews. The Company cites no other reason other than the need to retain a U.S. based certified public accountant qualified to practice before the Securities and Exchange Commission as a reason for its change of auditor.

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the Undersigned hereunto duly authorized.

MANAGEMENT OF ENVIRONMENTAL  
SOLUTIONS & TECHNOLOGY CORP.

(Registrant)

By: /s/ GREG SCHMICK

Date: June 1, 2001

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Greg Schmick, President