

TURNER VALLEY OIL & GAS INC  
Form 8-K  
February 13, 2004

United States  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 8-K  
CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1933

Date of Report: February 10, 2004

Commission File Number: 000-30891

Turner Valley Oil & Gas, Inc.  
(Exact name of Registrant as specified in its charter)

Nevada	91-1980526
(Jurisdiction of Incorporation)	( I.R.S. Employer Identification No.)
6160 Genoa Bay Road, Duncan B.C. Canada	V9L 5Y5
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code: (250) 746-1551

Securities registered pursuant to Section 12(g) of the Act: Common Stock

Item 1. Change of Control of Registrant. None.

Item 2. Acquisition or Disposition of Assets. None

Item 3. Bankruptcy or Receivership. None.

Item 4. Changes in Registrant's Certifying Accountant.

(a) Resignation of Previous Independent Accountants

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Effective February 9th, 2004, the Board of Directors of Turner Valley Oil & Gas, Inc., the ("Company"), dismissed Chisholm and Associates as the "Company's" independent accountants. The decision to change accountants was approved by the Audit Committee of the Board of Directors.

The change in accountants was due to a merger of Chisholm & Associates with the firm of Bierwolf and Nilson, LLC.

(b) Engagement of New Independent Accountants.

Registrant has appointed Chisholm, Bierwolf and Nilson, LLC, PO Box 540216, North Salt Lake UT 84054-0216, as Registrant's independent accountants for the fiscal year ended December 31, 2003. The decision to change accountants and accept the engagement of Chisholm, Bierwolf and Nilson, LLC, was approved by the Audit Committee of the Board of Directors on February 9th, 2004. Chisholm, Bierwolf and Nilson, LLC will be performing the annual audit of Registrant's financial statements for the year ended December 31, 2003.

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Item 5. Other Events. None.

Item 6. Changes of Registrant's Directors. None.

Item 7. Exhibits. None

Item 8. Change in Fiscal Year. None

Item 9. Regulation FD Disclosure. None.

Item 10. Amendments to the Registrant's Code of Ethics, or Waiver of a Provision of the Code of Ethics. None

Item 11. Temporary Suspension of Trading Under Registrant's Employee Benefit Plans. None

Item 12. Results of Operations and Financial Condition. None

Signatures

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities and on the date indicated.

Turner Valley Oil & Gas, Inc.

By

/s/Christopher  
Paton-Gay  
Christopher  
Paton-Gay  
president director

/s/Donald Jackson  
Wells  
Donald Jackson  
Wells  
director

/s/Joseph Kane  
Joseph Kane  
director

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EXHIBIT

Auditor Acceptance Letter