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NATIONAL HEALTHCARE TECHNOLOGY INC

Form 8-K

August 23, 2004

CURRENT REPORT FOR ISSUERS SUBJECT TO THE  
1934 ACT REPORTING REQUIREMENTS

FORM 8-K

SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

CURRENT REPORT

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

August 19, 2004

Date of Report

(Date of Earliest Event Reported)

Commission File Number: 01-28911

NATIONAL HEALTHCARE TECHNOLOGY, INC.  
(Exact name of Registrant as specified in its charter)

Colorado

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(State or other jurisdiction of  
incorporation or organization)

91-1869677

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(IRS Employer  
Identification Number)

20700 Ventura Blvd. Suite 227, Woodland Hills CA 91364

(Address of principal executive offices) (Zip Code)

Registrant's telephone number: (818) 227-9494

ITEM 4. CHANGE IN REGISTRANT'S CERTIFYING ACCOUNTANT

Malone & Bailey, PLLC (the "Former Accountant") was dismissed on August 19, 2004 as National Healthcare Technology, Inc.'s independent auditors. Malone & Bailey's report dated January 7, 2004, on National Healthcare Technology, Inc.'s balance sheet of National Healthcare Technology, Inc. as of September 30, 2003, and the related statements of operations, stockholders' equity, and cash flows for each of the two years then ended, did not contain an adverse opinion or disclaimer of opinion, or qualification or modification as to uncertainty, audit scope, or accounting principles, except that the report indicated that the Company has suffered recurring losses and its need to raise additional capital that raise substantial doubt about its ability to continue as a going concern.

In connection with the audit of National Healthcare Technology, Inc.'s financial statements, and in the subsequent interim period, there were no disagreements with Malone & Bailey, PLLC on any matters of accounting principles or practices, financial statement disclosure, or auditing scope and procedures which, if not resolved to the satisfaction of Malone & Bailey PLLC would have caused Malone & Bailey, PLLC to make reference to the matter in their report. National Healthcare Technology, Inc. has requested Malone & Bailey, PLLC to furnish it a letter addressed to the Commission stating whether it agrees with the above statements. A copy of that letter, dated August 19, 2004 is filed as Exhibit 16 to this Form 8-K. Lopez, Blevins, Bork & Associates, L.L.P. was engaged on August 19, 2004 as National Healthcare Technology, Inc.'s principal accountant to audit the financial statements of National Healthcare Technology, Inc. The decision to change accountants was recommended by the Audit Committee of the Board of Directors of National Healthcare Technology, Inc. and approved by the Board of Directors.

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During the years ended September 30, 2003 and 2002 and subsequent to September 30, 2003 through the date hereof, neither National Healthcare Technology, Inc. nor anyone on its behalf consulted with Lopez, Blevins, Bork & Associates, L.L.P. regarding either the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on National Healthcare Technology, Inc.'s consolidated financial statements, nor has Lopez, Blevins, Bork & Associates, L.L.P. provided to National Healthcare Technology, Inc. a written report or oral advice regarding such principles or audit opinion or any matter that was the subject of a disagreement or reportable events set forth in Item 304(a)(iv) and (v), respectively, of Regulation S-K with National Healthcare Technology, Inc.'s former accountant.

National Healthcare Technology, Inc. has requested Lopez, Blevins, Bork & Associates, L.L.P. review the disclosure in this report on Form 8-K and provided Lopez, Blevins, Bork & Associates, L.L.P. the opportunity to furnish National Healthcare Technology, Inc. with a letter addressed to the Commission containing any new information, clarification of National Healthcare Technology, Inc.'s expression of its views, or the respects in which Lopez, Blevins, Bork & Associates, L.L.P. does not agree with the statements made by National Healthcare Technology, Inc. in this report. Lopez, Blevins, Bork & Associates, L.L.P. has advised National Healthcare Technology, Inc. that no such letter need be issued.

ITEM 9. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS

(c) EXHIBITS

16.1 Letter from Malone & Bailey, PLLC regarding change in certifying accountant.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Current Report on Form 8-K to be signed on its behalf by the undersigned hereunto duly authorized.

National Healthcare Technology, Inc.

By: /s/ Charles Smith  
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Name Charles Smith  
Chief Executive Office

Dated: August 19, 2004