



## Edgar Filing: AMERICAN POST TENSION, INC. - Form 8-K/A

1. The former accountant, Tinter Scheifley Tang, LLC, was notified that it would be dismissed as the Company's certifying accountants by letter dated August 14, 2008.

2. The former principal accountant's reports on the financial Statements of the Company for the last two fiscal years ending December 31, 2006 and 2007, did not contain an adverse opinion or disclaimer of opinion, and were not modified as to uncertainty, audit scope, or accounting principles.

3. The decision to change accountants was recommended and approved by the Board of Directors of the Company.

4. There were no disagreements with the former accountants, whether or Not resolved, on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to the former accountant's satisfaction, would have caused it to make reference to the subject matter of the disagreement in connection with its report, and no such disagreements have ever been communicated to the Company.

5. There were no events as described in Item 304(a)(1)(v) of Regulation SK that occurred within the two fiscal years of the Registrant ending December 31, 2006 and 2007 or any subsequent interim period.

(b). Engagement of New Independent Accountant. On August 14, 2008, the Registrant engaged Berman, Hopkins, Wright & LaHam, CPAs and Associates, LLP, of Winter Park and Viera, Florida, (?Berman Hopkins?) as its certifying accountants to review its interim financial statements for the fiscal year ending December 31, 2008 and to audit its financial statements for the fiscal year ended December 31, 2008.

Berman, Hopkins, is a registered accounting firm with the Public Company Accounting Oversight Board. Berman Hopkins filed application with the Nevada State Board of Accountancy in July, 2008 to be licensed in Nevada. The firm will be licensed to perform CPA services in Nevada upon approval of this application which is expected in the coming weeks. The Company will require that Berman Hopkins be licensed in Nevada prior to commencing audit procedures on its 2008 financial statements; however, Berman Hopkins will perform quarterly reviews of the Company's interim financial statements while approval of the license application is in process as it will not be required to be in Nevada to perform these review services. In the unlikely event that

Berman, Hopkins is not then licensed to perform CPA services in Nevada, the Company will then engage other qualified independent auditors to perform the Required Audit services in Nevada for its fiscal year ended December 31, 2008.

The Registrant has not consulted Berman, Hopkins, Wright & LaHam regarding:

1. The application of accounting principles to a specific completed or contemplated transaction, or the type of audit opinion that might be rendered on the Registrant's financial statements, and no written or oral advice was provided that was an important factor considered by the Registrant in reaching a decision as to any accounting, auditing or financial reporting issue; or
2. Any matter that was the subject of a disagreement (as described in Item 304(a)(i)(iv) of Regulation SK or a reportable event (as described in Item 304(a)(1)(v) of regulation SK.

Although no items of disagreement as defined in paragraph (a)(1)(iv) of Item 3.04 of Regulation S-B exist or have been raised by the former accountants,

## Edgar Filing: AMERICAN POST TENSION, INC. - Form 8-K/A

the Registrant has provided a copy of this report and the disclosures it is making in response to Item 3.04(a) to the former accountants and requested the former accountants to furnish a letter addressed to the Commission within ten business days stating whether it agrees with the statements made in this report by Registrant, and, if not, stating the respects in which it does not agree. A copy of the former accountants' letter responding to that request, dated August 19, 2008, is attached to this report as Exhibit 16.

The Registrant requested Berman, Hopkins, Wright & LaHam to review the disclosures contained herein prior to the filing of this report, and has provided them with the opportunity to furnish the Registrant with a letter addressed to the Commission containing any new information, clarification of the Registrant's expression of its views, or the respects in which it does agree with the statements made by the Registrant in response to Item 304(a) of Regulation SK set forth above. No such letter has been or will be provided.

Item 9.01 Financial Statements and Exhibits.

None

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused this Current Report to be signed on its behalf by the undersigned hereto duly authorized.

American Post Tension, Inc.

Date: August 25, 2008

By: /s/ Edward Hohman

Name: Edward Hohman

Chairman and Chief Executive Officer