Accelerated Building Concepts CORP Form 8-K January 16, 2009

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

TO SECTION 13 OR SECURITIES EXCHAN	· ·
Date of Report (Date of earliest even	nt reported) January 16, 2008
Accelerated Building Conc (Exact name of registrant as s	
	re
(State or Other Jurisdictio	n of Incorporation)
1-11873 (Commission File Number)	13-3886065 (IRS Employer Identification No.)
8427 South Park Circle. Suite 150, Orlando, Florida (Address of Principal Executive Offices)	32819 (Zip Code)
(407) 859-38 Registrant's telephone numb	
(Former name or Former Address, I	f Changed Since Last Report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation

of the registrant under any of the following provisions (see General Instruction A.2. below):	
[]	Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
[]	Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
[]	Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
[]	Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e- 4(c))

SECTION 4. MATTERS RELATED TO ACCOUNTANTS AND FINANCIAL STATEMENTS

ITEM 4.01. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

On January 16, 2009, the Company terminated its relationship with Liebman Goldberg & Drogin, LLP. A new firm has not been determined at this time.

ITEM 4.02. NON-RELIANCE ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS OR A RELATED AUDIT REPORT OR COMPLETED INTERIM REVIEW.

On January 6, 2009, the Company was notified by Liebman Goldberg & Drogin, LLP, its independent accountants, that an audit report issued by a representative of the firm, under the firm's name, which was not authorized by the firm, and therefore withdraws their report for the period ending December 31, 2007.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(a) Financial Statements

Not applicable.

(b) Pro Forma Financial Information

Not applicable.

(c) Exhibits:

Not applicable.

SIGNATURES

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

ACCELERATED BUILDING CONCEPTS CORPORATION

/<u>s/ Joseph Sorci</u> Joseph Sorci Chief Executive Officer Edgar Filing: Accelerated Building Concepts CORP - Form 8-K

Date: January 16, 2009