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FUEL CENTERS INC
Form 8-K/A
December 17, 2002

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

AMENDMENT NO.1 TO
FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): November 11, 2002

Fuel Centers, Inc.

(Exact name of registrant as specified in its charter)

Nevada	000-33321	33-0967648
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(State or other jurisdiction of incorporation or organization)	(Commission File Number)	(I.R.S. Employer Identification No.)
9323 Vista Serena, Cypress, California		90630
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(Address of principal executive offices)		(Zip Code)

Registrant's telephone number, including area code: 714.220.1806

(Former name or former address, if changed since last report)

Item 4. Changes in the Registrant's Certifying Public Accountant

On November 11, 2002, the Registrant's Board of Directors, voted to replace its independent accountant, Quintanilla Accountancy Corporation ("Quintanilla"). Effective as of November 11, 2002, the Registrant's new independent accountant is Hall & Company, certified public accountants ("Hall & Company"). The Registrant retained the accounting firm of Hall & Company on November 11, 2002, to make an examination of the financial statements of the Company for the 2002 fiscal year. The Registrant authorized Quintanilla to respond fully to any inquiries from Hall & Company and to make its work papers available to Hall & Company.

The reports of Quintanilla from April 9, 2001, the date of the Registrant's inception, through November 11, 2002, did not contain any adverse opinion, disclaimer of opinion, or qualification or modification as to the certainty, audit scope or accounting principles. During April 9, 2001 through November 11,

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2002, there were no disagreements between the Registrant and Quintanilla on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure. During the Registrant's two most recent fiscal years or any subsequent interim period prior to engaging Hall & Company, the Registrant did not consult with Hall & Company regarding any accounting or auditing concerns stated in Item 304(a)(2) of Regulation S-B. In addition, during April 9, 2001 through November 11, 2002, there were no "reportable events" within the meaning of Item 304 of the Securities and Exchange Commission's Regulation S-K.

Item 7. Financial Statements and Exhibits

Index to Exhibits

- 16.1 Letter from Quintanilla Accountancy Corporation, certified public accountants, to the Securities and Exchange Commission dated December 16, 2002

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, thereunto duly authorized.

Fuel Centers, Inc.

December 16, 2002

By: /s/ John R. Muellerleile

John R. Muellerleile, President