

Golden Elephant Glass Technology, Inc.
Form 8-K/A
January 27, 2010

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington D.C. 20549

Amendment No. 2 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): **January 26, 2010**

GOLDEN ELEPHANT GLASS TECHNOLOGY, INC.

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

000-21071
(Commission File Number)

88-0309578
(IRS Employer
Identification No.)

123 Chuangye Road

Haizhou District, Fuxin City,

Liaoning, PRC, 123000

(Address of Principal Executive Offices)

(86) 418-3995066

(Registrant's Telephone Number, Including Area Code)

Not Applicable
(Former name or former address, if changed since last report.)

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:

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- .. 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))
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EXPLANATORY NOTE

This Amendment No. 2 to the Current Report on Form 8-K is filed as an amendment to the Current Report on Form 8-K filed by Golden Elephant Glass Technology, Inc. (the "Company") on November 16, 2009 and to the Amendment No. 1 to the Current Report on Form 8-K on November 19, 2009 to include PKF's letter to the SEC stating that they agree with the disclosures made herein as Exhibit 16.1.

This Amendment No. 2 to the Current Report on Form 8-K of the Company has not been updated or modified in any other way and speaks only as of the date of the original filing, November 16, 2009.

Item 4.01

Changes in Registrant's Certifying Accountant

On September 4, 2009, our board of directors determined to dismiss our previous independent registered public accounting firm, PKF Certified Public Accountants ("PKF") with immediate effect from September 4, 2009 and on October 25, 2009, our board of directors appointed Malone & Bailey PC ("Malone") as our new independent registered public accounting firm.

The reports of PKF on our financial statements for each of the past two fiscal years contained no adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles except that PKF had raised substantial doubt about the Company's ability to continue as a going concern. The decision to appoint Malone as our independent accountants was approved by our Board of Directors on October 25, 2009.

During our two most recent fiscal years and through the date of this report, we have had no disagreements with PKF on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of PKF, would have caused it to make reference to the subject matter of such disagreements in its report on our financial statements for such periods.

During our two most recent fiscal years and through the date of this report on Form 8-K, there have been no reportable events as defined under Item 304(a)(1)(v) of Regulation S-K adopted by the SEC.

We provided PKF with a copy of this disclosure before its filing with the SEC. We requested that PKF provide us with a letter addressed to the SEC stating whether or not it agreed with the above statements. We received a letter from PKF stating that it agrees with the above statements on January 26, 2010. A copy of this letter is filed as an exhibit to this report.

New Independent Accountants

Our Board of Directors approved the appointment of Malone as our new independent registered public accounting firm effective as of October 25, 2009. During the two most recent fiscal years and through the date of our engagement, we did not consult with Malone regarding either (1) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on our financial statements, or (2) any matter that was either the subject of a disagreement (as defined in Regulation S-K Item 304(a)(1)(v)), during the two most recent fiscal years.

Prior to engaging Malone, Malone did not provide our Company with either written or oral advice that was an important factor considered by our Company in reaching a decision to appoint Malone as our new independent registered public accounting firm.

Item 9.01.

Financial Statements and Exhibits.

(d) Exhibits

16.1 Letter dated January 26, 2010 from PKF to the Securities and Exchange Commission.

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.

Golden Elephant Glass Technology, Inc.

Date: January 27, 2010

/s/ Lin Tan
Lin Tan
Chief Executive Officer
