

ENVIRO VORAXIAL TECHNOLOGY INC
Form 8-K
August 11, 2011

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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): AUGUST 9, 2011

ENVIRO VORAXIAL TECHNOLOGY, INC.
(Exact name of registrant as specified in its charter)

| | | |
|---|--------------------------|---|
| IDAHO | 000-30454 | 82-0266517 |
| (State or other jurisdiction of incorporation) | (Commission File Number) | (I.R.S. Employer Identification No.) |

| | |
|--|------------|
| 821 NW 57th Place | |
| Fort Lauderdale, Florida | 33309 |
| (Address of principal executive offices) | (Zip Code) |

(954) 958-9968
(Registrant's telephone number, including area code)

(Former name 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:

- 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))

ITEM 4.01 CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

Previous independent registered public accounting firm

On August 9, 2011 (the "Effective Date") the Company dismissed RBSM LLP as its independent registered public accounting firm and Schulman Wolfson & Abruzzo, LLP ("SWA") was appointed to serve as the Company's independent registered public accounting firm by the Company's Board of Directors, acting as the Company's Audit Committee.

The reports of RBSM LLP on the Company's financial statements for the year ended December 31, 2010 did not contain an adverse opinion or disclaimer of opinion, and such reports were not qualified or modified as to uncertainty, audit scope, or accounting principle, except that the reports of RBSM LLP on the Company's consolidated financial statements as of and for the year ended December 31, 2010 contained an explanatory paragraph which noted that there was substantial doubt as to the Company's ability to continue as a going concern due to a deficit in working capital and incurring significant losses.

During the year ended December 31, 2010, and through the Effective Date, the Company has not had any disagreements with RBSM LLP on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to RBSM LLP's satisfaction, would have caused them to make reference thereto in their reports on the Company's financial statements for such periods.

During the year ended December 31, 2010, and through the Effective Date, there were no reportable events, as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided RBSM LLP with a copy of this disclosure set forth under this Item 4.01 requested RBSM LLP to furnish a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of the letter from RBSM LLP is attached hereto as Exhibit 16.1.

New independent registered public accounting firm

On the Effective Date, the Company engaged SWA as its independent registered public accounting firm for the Company's fiscal year ended December 31, 2011. The engagement of SWA as the Company's independent registered public accounting firm was approved by the Company's Board of Directors, acting as the Company's Audit Committee.

During the two most recent fiscal years and through the Engagement Date, the Company has not consulted with SWA regarding either:

1. the application of accounting principles to any specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report was provided to the Company nor oral advice was provided that RBSM concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or
2. any matter that was either the subject of a disagreement (as defined in paragraph (a)(1)(iv) of Item 304 of Regulation S-K and the related instructions thereto) or a reportable event (as described in paragraph (a)(1)(v) of Item 304 of Regulation S-K).

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits

| Exhibit No. | Description of Exhibit |
|-------------|------------------------|
| 16.1 | Letter from RBSM LLP |

SIGNATURES

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

Enviro Voraxial Technology, Inc.

Dated: August 10, 2011

By: /s/ Alberto DiBella
Name: Alberto DiBella
Chief Executive Officer and
Director

