



Edgar Filing: TECH LABORATORIES INC - Form 8-K/A

opinion or disclaimer of opinion and was not qualified or modified as to audit scope or accounting principles.

(iv) In connection with its audits for the two most recent fiscal years and review of financial statements through October 1, 2004, there have been no disagreements with Birnberg 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 Birnberg would have caused them to make reference thereto in their report on the financial statements.

(v) During the two most recent fiscal years and the interim period subsequent to October 1, 2004, there have been no reportable events with the Company as set forth in Item 304(a)(i)(v) of Regulation S-K.

(vi) The Company requested that Birnberg furnish it with a letter addressed to the SEC stating whether or not it agrees with the above statements. A copy of such letter is filed as an Exhibit to this Form 8-K.

(2) New Independent Accountants:

(i) The Company engaged, Russell & Atkins, LC, Oklahoma City, Oklahoma as its new independent auditors as of October 11, 2004. Prior to such date, the Company, did not consult with Russell & Atkins, PLC regarding (i) the application of accounting principles, (ii) the type of audit pinion that might be rendered by Russell & Atkins, PLC, or (iii) any other matter that was the subject of a disagreement between the Company and its former auditor as described in Item 304(a)(1)(iv) of Regulation S- B.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(a) Financial statements of business acquired:

None

(b) Exhibits

NUMBER	EXHIBIT
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10.1	Letter from Charles Birnberg, CPA*

\*Filed as part of the original Form 8-K filed with the SEC on October 7, 2004.

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.

TECH LABORATORIES, INC.

By: /s/ Bernard Ciongoli  
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Bernard Ciongoli  
President

October 11, 2004