

VIEW SYSTEMS INC  
Form 8-K  
May 18, 2016

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): May 9, 2016

VIEW SYSTEMS INC.  
(Exact name of registrant as specified in its charter)

Nevada  
(State or other jurisdiction of  
Incorporation)

000-30178  
(Commission File Number)

59-2928366  
(IRS Employer Identification Number)

1900 Lansdowne, Suite U  
Baltimore, Maryland 21227  
(Address of principal executive offices)

(410) 242-8439  
(Registrant's Telephone Number)

(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:

- 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

On May 9, 2016, Board of Directors of the Company approved the termination of Stegman & Company ("Stegman") as the Company's independent registered public accounting firm.

Concurrent with this action, Board of Directors of the Company ratified and approved the appointment of Enterprise CPAs, Ltd. ("Enterprise") as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2015 and its engagement agreement dated May 9, 2016. Enterprise is located at 209 W 23rd Street, Suite 2, Chicago, IL 60616.

The Company's consolidated financial statements of the fiscal years ended December 31, 2011 through 2014 were audited by Stegman's reports on our financial statements, which did not contain an adverse opinion, a disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope or accounting principles. Stegman's reports on our financial statements for the fiscal year ended December 31, 2011 through September 30, 2015, however, stated that there is substantial doubt about the Company's ability to continue as a going concern.

During the fiscal years ended December 31, 2011 and through May 9, 2016, (a) there were no disagreements with Stegman on any matter of accounting principles or practices, financial statement disclosure, auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Stegman, would have caused it to make reference to the subject matter of the disagreement in connection with its report on the financial statements for such years and (b) there were no "reportable events" as described in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided Stegman with a copy of this Form 8-K prior to its filing with the Securities and Exchange Commission ("SEC") and requested Stegman to furnish a letter addressed to the SEC stating whether it agrees with the statements made above. To be filed herewith as Exhibit 16.1 is a copy of Stegman's letter to the SEC dated May 2, 2016.

During the Company's previous fiscal years ended December 31, 2011 through 2014 and through May 9, 2016, neither the Company nor anyone on the Company's behalf consulted with Enterprise regarding either (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements or (ii) any matter that was either the subject of a disagreement or a reportable event as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has authorized Stegman to respond fully to all inquiries of Enterprise.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits

Exhibit Description of Exhibit  
No.

16.1 Letter from Auditors to the Securities and Exchange Commission dated May 17, 2016

SIGNATURE

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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.

View Systems, Inc.

Date: May 18, 2016

By: GUNTHER THAN  
Name: Gunther Than  
Title: President

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