

FONECASH INC

Form 8-K

December 28, 2004

OMB APPROVAL

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**UNITED STATES**

**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): December 15, 2004

**FoneCash, Inc.**

**(Exact Name of Registrant as Specified in its Charter)**

Delaware

000-30536

22-3530573

**(State or Other Jurisdiction of**

**(Commission**

**(I.R.S. Employer**

**Incorporation or Organization)**

**File Number)**

**Identification Number)**

3163 Kennedy Boulevard, Jersey City, New Jersey

07306

**(Address of Principal Executive Offices)**

**(Zip Code)**

Registrant's telephone number, including area code: (201) 217-4137

**(Former Name or Former Address if Changed Since Last Report)**

SEC 873 (6-04)

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**ITEM 4.01**

**CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.**

(a)

(1)

Previous Independent Accountant

(i)

On November 1, 2004, the Registrant dismissed its independent auditor, Stewart Benjamin, CPA, (Benjamin).

(i)

Benjamin had conducted the Registrant's previous audits for the years ended December 31, 2001 and 2000. In those reports there were no adverse opinions, disclaimers of opinion nor were they modified as to uncertainty, audit scope or accounting principles.

(iii)

The Board of Directors authorized the dismissal of Benjamin.

(iv)

During the Benjamin's tenure with the Company there were no disagreements on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures.

(v)

Benjamin has not advised the Company of any reportable events as defined in paragraph (A) through (D) of Regulation S-K Item 304 (a) (1) (v).

(2)

New Independent Accountants

FoneCash, Inc. has engaged Michael Albanese, C.P.A. ( Albanese ) as its independent auditors to provide the requisite audit services for the Company. This firm commenced its engagement effective November 2, 2004 as requested and approved by the Company's Board of Directors. At the time of reporting there has been no need to consult the new auditor on any matters relating to Item 304 (2)(i) or any events as defined in paragraph (A) through (D) of Item 304 (2)(ii). The Registrant did not consult with Michael Albanese on any matter at any time prior to the engagement.

(a)

No conditions in paragraphs (b)(1) through (b)(3) of this Item exist to report.

**Item 9.01**

**Financial Statements, Pro Forma Financial Information and Exhibits.**

(c) Exhibits

16.1

Letter by the former independent accountant in connection with the disclosure under Item 4 of this Report.



**SIGNATURE**

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, thereto duly authorized.

FONECASH, INC.

(Registrant)

By: /s/ ABRAHAM PIERCE

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Abraham Pierce

CEO

Dated: December 15, 2004