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JUST TOYS INC
Form 8-K
April 06, 2001

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported) March 28, 2001

JUST TOYS, INC.
(Exact Name of Registrant as Specified in Charter)

Delaware	0-20612	13-3677074
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification Number)

200 Fifth Avenue, Suite 1250
New York, New York 10010
(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code (212) 645-1515

Item 4. Changes in Registrant's Certifying Accountant.

On March 28, 2001, McGladrey & Pullen, LLP, the Registrant's principal independent accountant, resigned. There was no decision by the Registrant to change its accountant.

McGladrey & Pullen, LLP did not report on the financial statement for the year ended December 31, 2000 or for any previous periods.

Since the date of McGladrey & Pullen LLP's appointment on October 12, 2000 through the date of resignation, there were no disagreements with McGladrey & Pullen, LLP 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 McGladrey & Pullen, LLP, would have caused it to make reference to the subject matter of a disagreement in connection with its report.

There were no "reportable events" as that term is described in Item 304(a)(1)(v) of Regulation S-K with respect to the Registrant during the Registrant's interim periods preceding the resignation of McGladrey & Pullen,

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LLP.

The Registrant previously changed independent accountants in February 2000, and October 2000 and Item 4 to the Registrant's Current Reports on Form 8-K, dated February 14, 2000 and October 4 , 2000 are hereby incorporated herein by reference.

Item 7. Financial Statements, Pro Forma Financial Information and Exhibits.

(c) Exhibits

Exhibits -----	Description -----
16.1	Letter of McGladrey & Pullen, LLP dated April 4, 2001 to the Securities and Exchange Commission.

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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 hereunto duly authorized.

JUST TOYS, INC.

April 4, 2001

By: /s/ JERRY CARROLL

Chief Executive Officer

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Exhibit Index

Exhibits -----	Description -----
16.1	Letter of McGladrey & Pullen, LLP dated April 4, 2001 to the Securities and Exchange Commission.