

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

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FILER

**ORBIT E COMMERCE INC**

CIK: **71391** | IRS No.: **911978600** | State of Incorporation: **NV** | Fiscal Year End: **0731**  
Type: **8-K** | Act: **34** | File No.: **001-03323** | Film No.: **06510741**  
SIC: **4899** Communications services, nec

Mailing Address	Business Address
161 BAY STREET SUITE 2220	161 BAY STREET SUITE 2220
CANADA TRUST TOWER BCE	CANADA TRUST TOWER BCE
PLACE	PLACE
TORONTO ONTARIO CANADA	TORONTO ONTARIO CANADA
A6 M5J 2S1	A6 M5J 2S1
	4163040694

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 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 29, 2005

ORBIT E-COMMERCE, INC.  
(Exact name of registrant as specified in its charter)

Commission file number 001-03323

NEVADA  
(State or other jurisdiction  
of incorporation)

91-1978600  
(I.R.S. Employer  
Identification No.)

14845 YONGE STREET  
AURORA, ONTARIO, CANADA  
(Address of principal  
executive offices)

L4G 6H8  
(Zip Code)

Registrant's telephone number, including area code: (416) 850-7134

NOT APPLICABLE

(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 (see General Instruction A.2. below):

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.

(a) Effective as of December 29, 2005, Orbit E-Commerce, Inc. (the "Company") dismissed Kempisty & Company, Certified Public Accountants, P.C. ("Kempisty & Company"), as the principal independent accountants of the Company.

For the past two fiscal years, the reports of the former independent accountants, Kempisty & Company, contained no adverse opinion, disclaimer of opinion or qualification or modification as to uncertainty, audit scope or accounting principles, except for a "going concern" opinion issued in its reports for the years ended July 31, 2004 and July 31, 2005.

During the Company's two most recent fiscal years and any subsequent interim period preceding the date hereof, there were no disagreements with the former accountants 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 the former accountants would have caused it to make reference to the subject matter of the disagreements in connection with its report.

During the Company's two most recent fiscal years and any subsequent interim period preceding the date hereof, there were no reportable events (as described in paragraph 304(a)(1)(iv)(B) of Regulation S-B).

The Company has requested Kempisty & Company to furnish it a letter addressed to the Commission stating whether it agrees with the above statements. A copy of that letter, dated January 4, 2006, is filed as Exhibit 16.1 to this Form 8-K.

(b) Effective as of December 29, 2005, the Company

engaged Malone & Bailey, PC as its principal independent accountants to audit the financial statements of the Company. The change in the Company's independent accountants was approved by the Company's Board of Directors.

During the Company's two most recent fiscal years, and any subsequent period prior to engaging Malone & Bailey, PC, neither the Company nor, to the best of the Company's knowledge, anyone acting on the Company's behalf, consulted Malone & Bailey, PC 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, and either a written report was provided to the Company or oral advice was provided that the new accountant concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was subject of a disagreement with the former accountant or a reportable event (as described in paragraph 304(a)(1)(iv) of Regulation S-B).

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

List below the financial statements, pro forma financial information and exhibits, if any, filed as part of this report.

Exhibits:	Page
16.1 Letter re change in certifying accountant	4

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.

ORBIT E-COMMERCE, INC.  
(Registrant)

Dated: January 4, 2006 By: /s/Douglas C. Lloyd

Name: DOUGLAS C. LLOYD  
Title: PRESIDENT AND CHIEF



Kempisty & Company  
Certified Public Accountants, PC  
15 Maiden Lane Suite 1003  
New York, NY 10038

January 4, 2006

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Gentlemen:

We have read Item 4 of Form 8-K dated December 29, 2005 of Orbit E-Commerce, Inc. and are in agreement with the statements contained therein except as follows:

(1) We have no basis to agree or disagree with the statement of the Registrant contained in Item 4(b).

Sincerely,

Kempisty & Company, CPA's, P.C.