

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

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FILER

MIMBRES VALLEY FARMERS ASSOC INC

CIK: **781889** | IRS No.: **850054230** | State of Incorpor.: **NM** | Fiscal Year End: **0630**
Type: **8-K** | Act: **34** | File No.: **000-13963** | Film No.: **00000000**
SIC: **5331** Variety stores

Mailing Address
811 SOUTH PLATINUM
DEMING NM 88030

Business Address
811 S PLATINUM
DEMING NM 88030
5055462769

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): August 2, 1996

MIMBRES VALLEY FARMERS ASSOCIATION, INC.
(Exact name of registrant as specified in its charter)

NEW MEXICO
(State or other jurisdiction of incorporation)

0-13963
(Commission File Number)

85-0054230
(IRS Employer Identification Number)

811 South Platinum, Deming, New Mexico 88030
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (505) 546-2769

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

In a Form 8-K dated June 10, 1996 and filed June 11, 1996 (the "June 11 8-K"), Mimbres Valley Farmers Association, Inc. ("Farmers") gave notice of the resignation of its former independent auditor, Morrow & Company. Also on June 11, 1996,

Farmers delivered a copy of the June 11 8-K to Morrow & Company, together with a letter requesting a letter from Morrow & Company as required by Item 304(a) (3) of Securities and Exchange Commission Rule S-K.

On July 22, 1996, Farmers delivered a second letter to Morrow & Company, noting that Morrow & Company had not furnished Farmers a response to the June 11 8-K, and requesting that a response be provided. In reply, Morrow & Company delivered to Farmers the letter, dated June 18, 1996, that is attached hereto as Exhibit 16.1. Farmers assumes, but does not know, that Morrow & Company sent a copy of the letter directly to the SEC on the date of the letter.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS

(a) Financial Statements of Businesses Acquired.

None.

(b) Pro Forma Financial Information.

None.

(c) Exhibits.

EXHIBIT 16.1 Letter regarding change in certifying accountant.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, Farmers has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Deming, State of New Mexico, on August 2, 1996.

MIMBRES VALLEY FARMERS ASSOCIATION, INC.

By: James E. Keeler

James Keeler
President

[Morrow & Company letterhead]

June 18, 1996

Securities and Exchange Commission
Washington, D.C. 20549

In regard to the Form 8-K filed for Mimbres Valley Farmers Association, Inc. with the SEC on June 11, 1996, I herewith tender my response.

During the past twenty-four months, there have been no disagreements between Morrow & Company, CPA's and Mimbres Valley Farmers Association, Inc. concerning accounting and financial disclosures. Item 4 of Form 8-K states "Morrow had not expressed any concern or reservation to Mimbres about Mimbres' business or financial affairs". The only concerns I have expressed was during the discussion of the March 31, 1996 financial statements at the quarterly board meeting. I advised the board to monitor the general and administrative expenses closely. The G & A expenses have increased substantially during the quarter due to the opening of the new True Value Hardware store, but these expenses need to be controlled now that the move is essentially complete. I also reminded the board of the opening of Peppers Supermarket and that the new competition could adversely affect the rate of growth Farmers has been experiencing in net sales.

I agree with all other statements made in the Form 8-K filed by Mimbres Valley Farmers Association, Inc. in response to Item 304(a).

If more information is needed, please contact me at your convenience.

Sincerely

Harold C. Morrow, CPA