

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

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FILER

MICROS TO MAINFRAMES INC

CIK: **906282** | IRS No.: **133354896** | State of Incorporation: **NY** | Fiscal Year End: **0331**
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(a) (1) (i) On March 19, 1999, Ernst & Young LLP ("E&Y") resigned and Micros-to-Mainframes, Inc. (the "Registrant") accepted E&Y's resignation as independent accountants of record for Registrant.

(ii) E&Y's reports on the consolidated financial statements for the years ended March 31, 1997 and 1998 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

(iii) The decision to change independent accountants was accepted by the Audit Committee of the Board of Directors.

(iv) In connection with the audits of the Registrant's consolidated financial statements for the last two fiscal years (statements for the years ended March 31, 1997 and 1998) and the subsequent interim period, there were no disagreements with E&Y on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which, if not resolved to the satisfaction of E&Y, would have caused E&Y to make reference to the matter in their report.

(v) Not applicable.

(a) (2) The Registrant is seeking to engage an independent accountant to audit the Registrant's consolidated financial statements for the fiscal year ending March 31, 1999.

(a) (3) The Registrant has requested E&Y to furnish it a letter addressed to the Commission stating whether it agrees with the above statements. A copy of that letter, dated March 25, 1999 is filed as Exhibit 16.1 to this Form 8-K.

Item 7. Financial Statements and Exhibits.

(3) Exhibit

16.1. Letter from Ernst & Young LLP

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 thereunto duly authorized.

MICROS-TO- MAINFRAMES, INC.

Dated: March 26, 1999

By: /s/ Steven H. Rothman

Valley Cottage, New York

Steven H. Rothman
Chief Executive Officer and
President

Exhibit 16.1

March 26, 1999

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

Gentlemen:

We have read Item 4 of Form 8-K dated March 19, 1999, of Micros-to-Mainframes, Inc. and are in agreement with the statements contained in the first, second and fourth paragraphs on page 2 therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ Ernst & Young LLP