

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

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FILER

**SCORES HOLDING CO INC**

CIK:[831489](#) | IRS No.: **870426358** | State of Incorp.:**UT** | Fiscal Year End: **1231**  
Type: **8-K** | Act: **34** | File No.: **000-16665** | Film No.: **13529943**  
SIC: **7900** Amusement & recreation services

Mailing Address

533-535 WEST 27TH STREET  
SUITE  
NEW YORK NY 10001

Business Address

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SUITE  
NEW YORK NY 10022  
212-421-8480

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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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): January 14, 2013

SCORES HOLDING COMPANY, INC.

(Exact name of registrant as specified in its charter)

Utah

(State or other jurisdiction of  
incorporation)

000-16665

(Commission File Number)

87-0426358

(I.R.S. Employer Identification No.)

533-535 West 27<sup>th</sup> Street, New York, NY

(Address of principal executive offices)

10001

(Zip Code)

212-864-4900

(Registrant's telephone number,  
including area code)

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(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:

- 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))
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#### **Item 4.01. Changes in Registrant's Certifying Accountant.**

On January 14, 2013, Scores Holding Company, Inc. (the "Company" "we" or "us") engaged Liggett, Vogt & Webb, P.A. ("Liggett") as our principal independent registered public accounting firm, and effective January 14, 2013, we dismissed Sherb & Co., ("Sherb") as our principal independent registered public accounting firm. The decision to dismiss Sherb and to appoint Liggett was approved by our board of directors.

Sherb's report on our financial statements for either of the two most recent fiscal years ended December 31, 2011 and 2010 did not contain an adverse opinion or disclaimer of opinion, or qualification or modification as to uncertainty, audit scope, or accounting principles, except that such report on our financial statements contained an explanatory paragraph in respect to the substantial doubt about our ability to continue as a going concern.

During our two most recent fiscal years ended December 31, 2011 and 2010 and in the subsequent interim period through the date of dismissal, there were no disagreements, resolved or not, with Sherb on any matter of accounting principles or practices, financial statement disclosure, or audit scope and procedures, which disagreement(s), if not resolved to the satisfaction of Sherb, would have caused Sherb to make reference to the subject matter of the disagreement(s) in connection with its report.

During our two most recent fiscal years ended December 31, 2011 and 2010 and in the subsequent interim period through the date of dismissal, there were no reportable events as described in Item 304(a)(1)(v) of Regulation S-K.

We provided Sherb with a copy of the disclosure in this Item 4.01 of this Current Report on Form 8-K prior to its filing with the SEC, and requested that it furnish us with a letter addressed to the SEC stating whether it agrees with the statements made in this Item 4.01 of this current report on Form 8-K, and if not, stating the respects with which it does not agree. A copy of the letter provided from Sherb is filed as an Exhibit 16.1 to this Current Report on Form 8-K.

During our two most recent fiscal years ended December 31, 2011 and 2010 and in the subsequent interim period through the date of appointment, we have not consulted with Liggett regarding either the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on our financial statements, nor has Liggett provided to us a written report or oral advice that Liggett concluded was an important factor considered by us in reaching a decision as to the accounting, auditing or financial reporting issue. In addition, during such periods, we have not consulted with Liggett regarding any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) and the related instructions) or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

#### **Item 9.01 Financial Statements and Exhibits.**

##### **(d) Exhibits.**

<u>EXHIBIT NUMBER</u>	<u>DESCRIPTION</u>
16.1	Letter dated January 14, 2012 from Sherb & Co., LLP re change in certifying accountant of the Company

## 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.

### SCORES HOLDING COMPANY, INC.

Date: January 15, 2013

By: /s/ Howard Rosenbluth

Name: Howard Rosenbluth

Title: Chief Financial Officer

## EXHIBIT INDEX

<u>EXHIBIT NUMBER</u>	<u>DESCRIPTION</u>
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January 14, 2013

Securities & Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Ladies & Gentlemen:

We have read item 4.01 of Form 8-K dated as of January 11, 2013 of Scores Holding Company, Inc., to be filed with the Commission on or about January 15, 2013. We agree with the statements contained in the first sentence of the first paragraph with regards to the dismissal of Sherb & Co., LLP, and we agree with the second and third paragraphs therein in their entirety. We have no basis to agree or disagree with other statements of the Registrant contained therein.

*/s/ Sherb & Co., LLP*  
Certified Public Accountants

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