

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K/A

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FILER

DISTRIBUTION MANAGEMENT SERVICES INC

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UNITED STATES
SECURITIES EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K/A
(Amendment No. 1)

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) July 8, 2001

DISTRIBUTION MANAGEMENT SERVICES, INC.

(Exact name of registrant as specified in its charter)

0-0285
File Number

FLORIDA 65-0574760

(State or other jurisdiction (I.R.S. Employer
of incorporation or organization) Identification No.)

11601 Biscayne Blvd., Suite 201
Miami, Florida 33181

(Address of principal executive offices) (Zip Code)

Registrant's telephone number (305) 893-9273

ITEM 4. Change in Registrant's Certifying Accountant

As of July 8, 2001, the Company's Board of Directors dismissed the certified public accounting firm of Rachlin Cohen & Holtz LLP of Miami, Florida, and the Company has elected to retain Martin B. Seidman, CPA as its certified public

accountant for the purpose of conducting its audits and providing financial reports for the Company.

The decision to dismiss Rachlin Cohen & Holtz LLP was recommended and approved by the Board of Directors. During the two most recent fiscal years and through the date of dismissal, there were no disagreements over accounting matters, financial disclosures or any other limitations on the scope or procedure of the independent auditor in the course of performing professional services and there was no adverse opinion or disclaimer of opinion, nor were its reports modified as to audit scope or accounting principles. The audit report for the fiscal year ended May 31, 1999 included an explanatory paragraph expressing substantial doubt as to the Company's ability to continue as a going concern. In connection with their audit, Rachlin Cohen & Holtz LLP issued a Report on Reportable Conditions (or Matters) to the Board of Directors and management for such fiscal year. These Conditions are detailed and incorporated herein as Exhibit 99.1

With respect to the subsequent interim period from May 31, 1999 to July 8, 2001, Rachlin Cohen & Holtz LLP did not review any financial information and there were no quarterly reports filed by the Company.

The Company has authorized Rachlin Cohen & Holtz LLP to respond fully to any inquiries of the successor accountant concerning the work done and conclusions drawn in performing previous audits of the Company and concerning the reasons for the termination of Rachlin Cohen & Holtz LLP. Rachlin Cohen & Holtz LLP has been provided with a copy of this Form 8-K/A and, in accordance with the relevant provisions of Regulation S-K, has provided a letter indicating whether it agrees with the contents of this Form 8-K/A. A copy of such letter is filed as Exhibit 16.1 to this Form 8-K/A.

ITEM 7. Financial Statements and Exhibits

Exhibit 16.1 Letter from Rachlin Cohen & Holtz LLP

Exhibit 99.1 List of Reportable Conditions (or Matters)*

* Included as an exhibit to Form 8-K filed with the Commission on July 24, 2001 and incorporated herein by reference.

SIGNATURES

In accordance with the requirements of the Securities Exchange Act of 1934, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Distribution Management Services, Inc.

(Registrant)

Dated: August 3, 2001.

By:/s/ Leo Greenfield

Leo Greenfield, President

EXHIBIT 16.1

August 2, 2001

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

Ladies and Gentlemen:

We have read the statements made by Distribution Management Services, Inc., which will be filed with the Commission, pursuant to Item 4 of Form 8-K, as part of the Company's Form 8-K/A (Amendment No. 1) to the Form 8-K dated July 8, 2001 (date of earliest event reported), filed July 23, 2001. We agree with the statements concerning our Firm in such Form 8-K/A.

Very truly yours,

/s/ Rachlin Cohen & Holtz LLP
RACHLIN COHEN & HOLTZ LLP