

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K/A

Current report filing [amend]

Filing Date: **2006-08-03** | Period of Report: **2006-07-24**
SEC Accession No. **0001094328-06-000124**

([HTML Version](#) on [secdatabase.com](#))

FILER

WORLD AM, INC.

CIK: **1107522** | IRS No.: **900142757** | Fiscal Year End: **1231**
Type: **8-K/A** | Act: **34** | File No.: **000-30639** | Film No.: **061000905**
SIC: **3669** Communications equipment, nec

Mailing Address

4040 MACARTHUR
BOULEVARD
SUITE 240
NEWPORT BEACH CA 92660

Business Address

4040 MACARTHUR
BOULEVARD
SUITE 240
NEWPORT BEACH CA 92660
9499555355

U.S. SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A

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 24, 2006

WORLD AM, INC.

(Exact Name of Company as Specified in Its Charter)

Nevada	0-30639	90-0142757
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

4040 MacArthur Boulevard, Suite 240, Newport Beach, California	92660
(Address of Principal Executive Offices)	(Zip Code)

Company's telephone number, including area code: (949) 955-5355

(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 Company 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 July 24, 2006, the independent registered public accounting firm that was previously engaged as the principal

accountant to audit the Company's financial statements, L.L. Bradford & Company, LLC, was terminated. This termination was approved by the Company's audit committee and board of directors. This accountant audited the Registrant's financial statements for the period from March 4, 2005 (inception) through December 31, 2005. This firm's report on these financial statements was modified as to uncertainty that the Company will continue as a going concern; other than this, the accountant's report on the financial statements for the fiscal period neither contained an adverse opinion or a disclaimer of opinion, nor was qualified or modified as to uncertainty, audit scope, or accounting principles.

During the Company's most recent fiscal period, and the subsequent interim period preceding such termination, there were no disagreements with the former independent registered public accounting firm on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure. In addition, there were no "reportable events" as described in Item 304(a)(1)(iv)(B)1 through 3 of Regulation S-B that occurred within the Company's most recent fiscal period and the subsequent interim period preceding the former independent registered public accounting firm's termination.

(b) Effective July 24, 2006, the firm of Corbin & Company, LLP was engaged to serve as the new principal independent registered public accounting firm to audit the Company's financial statements. The decision to retain this firm was approved by the Company's audit committee and board of directors. During the Company's most recent fiscal period, and the subsequent interim period prior to engaging Corbin & Company, LLP, neither the Company (nor someone on its behalf) consulted the newly engaged independent registered public accounting firm regarding any matter.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

Exhibits.

Exhibits included are set forth in the Exhibit Index pursuant to Item 601 of Regulation S-B.

SIGNATURE

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

World Am, Inc.

Dated: August 2, 2006

By: /s/ Robert A. Hovee
Robert A. Hovee,
Chief Executive Officer

EXHIBIT INDEX

Number	Description
16	Letter on Change in Certifying Accountant (filed herewith).

EX-16

LETTER ON CHANGE IN CERTIFYING ACCOUNTANT

L.L. Bradford & Company, LLC
3441 South Eastern Avenue
Las Vegas, Nevada 89169
Phone: (702) 735-5030
Fax: (702) 735-4854

August 2, 2006

Securities and Exchange Commission
100 F Street N.E.
Washington, D.C. 20549

Re: World Am, Inc.

Gentlemen:

We have read Item 4.01 of World Am's Form 8-K dated August 1, 2006 and agree with the statements therein concerning L.L. Bradford & Company, LLC

/s/ L.L. Bradford & Company, LLC
L.L. Bradford & Company, LLC