

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

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FILER

eLayaway, Inc.

CIK: **1422992** | IRS No.: **208235863** | State of Incorpor.: **DE** | Fiscal Year End: **1231**
Type: **8-K** | Act: **34** | File No.: **000-54733** | Film No.: **13535086**
SIC: **7389** Business services, nec

Mailing Address

1625 SUMMIT LAKE DRIVE
SUITE 205
TALLAHASSEE FL 32317

Business Address

1625 SUMMIT LAKE DRIVE
SUITE 205
TALLAHASSEE FL 32317
850-219-8210

UNITED STATES
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) January 16, 2013

eLayaway, Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or Other Jurisdiction of Incorporation)

333-148516

(Commission File Number)

20-8235863

(IRS Employer Identification No.)

**1650 Summit Lake Drive, Suite 103,
Tallahassee, FL**

(Address of Principal Executive Offices)

32317

(Zip Code)

(850) 219-8210

Registrant's telephone number, including area code

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 (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))
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Item 4.01 Change in Registrant's Certifying Accountant.

On January 16, 2013, the Company terminated Salberg & Company, P.A. as the Company's independent registered public accounting firm. The decision to change accountants was approved by the Company's Board of Directors. The report of Salberg & Company, P.A. on the Company's consolidated financial statements as of and for the years ended December 31, 2011 and 2010 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to any uncertainty, audit scope or accounting principle except that there was an explanatory paragraph describing conditions that raised substantial doubt about the Company's ability to continue as a going concern.

During the Company's two most recent fiscal years, and any subsequent interim period preceding the termination on January 16, 2013, there were no disagreements between the Company and Salberg & Company, P.A. on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement(s), if not resolved to the satisfaction of Salberg & Company, P.A., would have caused it to make reference to the subject matter of the disagreement(s) in connection with its reports.

The Company has provided Salberg & Company, P.A. with a copy of the foregoing disclosure, and requested that Salberg & Company, P.A. furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with such disclosure. A copy of the letter from Salberg & Company, P.A. addressed to the Securities and Exchange Commission dated January 16, 2013 is filed as an Exhibit 16.1 to this Form 8-K.

On January 17, 2013, the Company engaged DKM Certified Public Accountants as its independent registered public accounting firm to audit the Company's consolidated financial statements. The Company did not, during its two most recent fiscal years or in any subsequent interim period prior to engaging that registered public accounting firm, consult DKM Certified Public Accountants regarding:

- (i) the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on the Company's consolidated financial statements whereby a written report was provided to the Company or oral advice was provided that DKM Certified Public Accountants concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or
- (ii) any matter that was either the subject of a disagreement or a reportable event as described in Item 304(a)(1)(v) of Regulation S-K.

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 thereunto duly authorized.

eLAYAWAY, INC.

Date: January 17, 2013

By: /s/ Sergio A. Pinon

Sergio A. Pinon
Chief Executive Officer

Item 9.01(d) Exhibits

Exhibit No.	Description
16.1	Letter from Salberg & Company, P.A., dated January 16, 2013



SALBERG & COMPANY, P.A.

Certified Public Accountants and Consultants

January 16, 2013

Office of the Chief Accountant
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: eLayaway, Inc.
File Reference No. 333-148516

We were previously the independent registered public accounting firm for eLayaway, Inc. and under the date of March 19, 2012, we reported on the consolidated financial statements of eLayaway, Inc. and Subsidiaries, as of December 31, 2011 and 2010 and for each of the two years in the period ended December 31, 2011.

Effective January 16, 2013 we were dismissed as the independent registered public accounting firm. We have read eLayaway, Inc.'s disclosures included in Item 4.01 "Changes in Registrant's Certifying Accountant" on eLayaway Inc's Form 8-K dated January 16, 2013 be filed with the Securities and Exchange Commission and we agree with such statements as they pertain to Salberg & Company, P.A.

Very truly yours,



SALBERG & COMPANY, P.A.