

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K/A

Current report filing [amend]

Filing Date: **1996-08-26** | Period of Report: **1996-08-14**
SEC Accession No. **0000861888-96-000013**

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

FILER

INTEGRATED WASTE SERVICES INC

CIK: **861888** | IRS No.: **161347088** | State of Incorporation: **NY** | Fiscal Year End: **1231**
Type: **8-K/A** | Act: **34** | File No.: **000-18478** | Film No.: **96620195**
SIC: **1700** Construction - special trade contractors

Mailing Address
201 GANSON ST
BUFFALO NY 14203

Business Address
201 GANSON ST
BUFFALO NY 14203
7168522345

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

AMENDMENT #1 TO FORM 8-K

PURSUANT TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of Earliest Event Reported): August 14, 1996

INTEGRATED WASTE SERVICES, INC.
(Exact name of registrant as specified in its charter)

New York	D-18478	16-1347088
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

201 Ganson Street, Buffalo, New York	14203
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code: (716) 852-2345

Former name or former address, if changed since last report

Item 4. Changes in Registrant's Certifying Accountant.

(a) (1)

(i) On August 14, 1996, Integrated Waste Services, Inc. (the "Company") dismissed BDO Seidman, LLP ("BDO") as its principal independent accountant.

(ii) Neither of BDO's reports on the financial statements of the Company for the fiscal years ended December 31, 1995 or December 31, 1994 contained an adverse opinion or a disclaimer of opinion, nor was qualified or modified as to uncertainty, audit scope or accounting principles.

(iii) The decision to change accountants was recommended by the Audit Committee of the Company's Board of Directors and approved by the Company's Board of Directors.

(iv) During the fiscal years ended December 31, 1994 and December 31, 1995 and during the period from January 1, 1996 through August 14, 1996, there were no disagreements with BDO on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure or any reportable event.

Item 7. Financial Statements, Pro Forma Financial Information and Exhibits.

(c). Exhibits.

16. Letter from BDO SEIDMAN, LLP regarding change in certifying accountant.

BDO SEIDMAN, LLP
1200 Statler Towers
Buffalo, New York 14202-2912
(716) 853-9333

August 20, 1996

Securities and Exchange Commission
450 5th Street, N.W.
Washington, DC 20549

Gentlemen:

We have been furnished with a copy of the response to Item 4 of Form 8-K for the event that occurred on August 14, 1996, to be filed by our former client, Integrated Waste Services, Inc. We agree with the statements made in response to that Item insofar as they relate to our Firm.

Very truly yours,

s\ BDO Seidman, LLP

BDO SEIDMAN, LLP

/lg

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.

INTEGRATED WASTE SERVICES, INC.

By: S/James F. Williams
James F. Williams
Chief Executive Officer
(Duly authorized Officer)

Date: August 23, 1996