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ENVIRO VORAXIAL TECHNOLOGY INC
Form 8-K
February 27, 2006

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) February 23, 2006

ENVIRO VORAXIAL TECHNOLOGY, INC.

(Exact name of registrant as specified in its charter)

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|---|---|--|
| Idaho ----- (State or Other Jurisdiction of Incorporation) | 000-27445 ----- (Commission File Number) | 82-0266517 ----- (I.R.S. Employer Identification No.) |
|---|---|--|

821 NW 57th Place, Fort Lauderdale, Florida 33309

(Address of Principal Executive Office) (Zip Code)

(954) 958-9968

(Registrant's telephone number, including area code)

N/A

(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))

Item 4.01 Changes in Registrant's Certifying Accountant

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(a) Previous Independent Accountants.

(i) Effective February 23, 2006, Weinberg & Company, P.A. was dismissed as the principal accountants to audit the financial statements of Enviro Voraxial Technology, Inc. (the "Registrant").

(ii) The report of Weinberg & Company, P.A. ("Former Auditor") on the financial statements of Registrant for the year ended December 31, 2004 (Former Auditor was initially engaged on March 10, 2005) contained no adverse opinion or disclaimer of opinion and were not qualified as to uncertainty, audit scope or accounting principle; however, the report was modified to include an explanatory paragraph wherein Former Auditor expressed substantial doubt about the Registrant's ability to continue as a going concern.

(iii) The dismissal of Former Auditor and subsequent engagement of new independent accountants (described below) was approved by the Registrant's Board of Directors, as the Registrant has no Audit Committee.

(iv) In connection with its audit for the most recent year and including the interim period up to and including the date of dismissal, there have been no disagreements with Former Auditor on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements if not resolved to the satisfaction of Former Auditor would have caused them to make reference thereto in their report on the financial statements for such year; however, the report was modified to include an explanatory paragraph wherein Former Auditor expressed substantial doubt about the Registrant's ability to continue as a going concern.

(v) During the two most recent fiscal years and including the interim period up to and including the date of dismissal, the Registrant has had no reportable events (as defined in Item 304 (a) (1) (v) of Regulation S-K).

The Registrant requested Former Auditor furnish a letter addressed to the Securities and Exchange Commission stating whether or not Former Auditor agrees with the statements made above and, if not, stating the respects in which it does not agree. A copy of this letter, dated February 24, 2006, is filed as Exhibit 16.1 to this Form 8-K.

(b) Engagement of New Independent Accountants.

(i) Effective February 24, 2006, the Registrant engaged the accounting firm of Jewett Schwartz & Associates ("New Auditor") as the Registrant's new independent accountants to audit the Registrant's financial statements for the fiscal year ending December 31, 2005.

(ii) The Registrant has not consulted with New Auditor during the last two years or subsequent interim period on either the application of accounting principles or type of opinion New Auditor might issue on the Registrant's financial statements.

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Item 9.01 Financial Statements and Exhibits

(c) Exhibits

16.1 Letter of Weinberg & Company, P.A. pursuant to Item 304 of Regulation S-B.

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned, hereunto duly authorized.

ENVIRO VORAXIAL TECHNOLOGY, INC.

Date: February 24, 2006

/s/ Alberto DiBella

Alberto DiBella
Chief Executive Officer