

VIEW SYSTEMS INC
Form 8-K/A
April 27, 2007

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

FORM 8-K/A
Amendment No. 2

CURRENT REPORT

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

Date of Report (Date of earliest event reported)

March 26, 2007

VIEW SYSTEMS, INC.

(Exact name of registrant as specified in its charter)

| | | |
|---------------------------------------|---------------------|----------------------------|
| Nevada | 000-49846 | 59-2928366 |
| (State or other | (Commission | (IRS Employer |
| jurisdiction of incorporation) | File Number) | Identification No.) |

1550 Caton Center Drive Suite E

Baltimore, Md. 21227

(Address of principal executive offices)

21227

(Zip Code)

Registrant's telephone number, including area code (410) 242-8439

(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))

EXPLANATORY NOTE

This Amendment No. 2 on Form 8-K/A (the *Amendment*) amends the Registrant's Current Report on Form 8-K originally filed on March 30, 2007 (the *Original Filing*), as amended by Registrant's Current Report on Form 8-K/A filed on April 5, 2007. The Registrant is filing this Amendment No. 2 on Form 8-K/A to clarify that during the Registrant's two most recent fiscal years ended December 31, 2005 and 2006, and in the subsequent interim period through March 26, 2007, the Registrant did not consult with its new auditors on any matters described in Item 304 (a)(2)(i) and Item 304 (a)(2)(ii) of Regulation S-B. This Amendment No. 2 also includes an updated consent letter from Registrant's prior auditors as Exhibit 16 in accordance with Item 304(a)(3) of Regulation S-B.

Item 4.01. Changes in Registrant's Certifying Accountant

On March 26, 2007, View Systems, Inc. (the *Company*) dismissed Chisholm, Bierwolf & Nilson, LLC (*Chisholm*) as its principal independent registered public accounting firm. The Company engaged Davis, Sita & Company, P.A. (*Davis*) in December 31, 2006 to provide audit related services but Davis was not appointed as the Company's principal independent accountant until March 26, 2007. The Company's Board of directors approved the decision to change independent registered accounting firms. During the Company's two most recent fiscal years ended December 31, 2005 and 2006, and in the subsequent interim period through March 26, 2007, The Company did not consult with Davis on any matters described in Item 304 (a)(2)(i) and Item 304 (a)(2)(ii) of Regulation S-B.

During the Company's two most recent fiscal years ended December 31, 2005 and 2006 and through the date of Chisholm's dismissal (March 26, 2007), there were no disagreements with Chisholm, Bierwolf & Nilson, LLC 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 Chisholm, Bierwolf & Nilson, LLC, would have caused Chisholm, Bierwolf & Nilson, LLC to make reference to the disagreements in connection with its reports on the Company's financial statements for such years.

The reports of Chisholm, Bierwolf & Nilson, LLC on our the Company's financial statements for the fiscal years ending December 31, 2004 and December 31, 2005 did contain a statement indicating "substantial doubt about the company's ability to continue as a going concern" because the company (i) has incurred ongoing losses from operations; (ii) does not currently have financing commitments in place to meet expected cash requirements (iii) is in default on some of its debt obligations. The audit reports of Chisholm, Bierwolf & Nilson, LLC on the financial statements of the Company for the fiscal years ended December 31, 2004 and 2005 contain no other adverse opinion, disclaimer of opinion or modification as to uncertainty, audit scope or accounting principles (as described in item 304(a)(1)(ii) of Regulation S-B).

The Company has provided Chisholm the foregoing disclosures and has requested that Chisholm furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not they agree with such disclosures. The Company has received the requested letter from Chisholm wherein they have confirmed their agreement to the

Company's disclosures. A copy of Chisholm's letter has been filed as an exhibit to this report.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits.

Exhibit

Number Description

16.1 Letter from Chisholm , Bierwolf & Nilson, LLC dated April 26, 2007

SIGNATURE

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 hereunto duly authorized.

View Systems, Inc.

By: /s/ Gunther Than
Gunther Than
Chief Executive Officer
Date: April 26, 2007