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SONIC JET PERFORMANCE
Form 8-K/A
October 17, 2001

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: October 16, 2001

SONIC JET PERFORMANCE, INC.

(Exact name of registrant as specified in its charter)

| | | |
|--|-----------------------------|--------------------------------------|
| Colorado | 000-22273 | 84-1383888 |
| ----- | ----- | ----- |
| (State or other jurisdiction of incorporation) | (Commission File Number) | (IRS Employer Identification No.) |

15662 Commerce Lane, Huntington Beach, CA 92649

(New Address)

Registrant's telephone number, including area code: (714) 895-0944

- Item 1. Changes in Control of Registrant
None.
- Item 2. Acquisition or Disposition of Assets
None.
- Item 3. Bankruptcy or Receivership
None.

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Item 4. Changes in Registrant's Certifying Accountant

Singer Lewak Greenbaum & Goldstein LLP, former CPAs for the Company, was terminated as auditor on September 17, 2001. Michael Johnson & Co., LLC, CPAs of Denver, Colorado were engaged on September 17, 2001 as auditors for Company.

The Change of Accountants was approved by the Board of Directors. No audit committee exists other than the members of the Board of Directors.

In connection with audit of the most recent fiscal year and through the date of termination of the accountants, no disagreements exist with any former accountant on any matter of accounting principles or practices, financial statement disclosure, or auditing scope of procedure, which disagreements if not resolved to the satisfaction of the former accountant would have caused them to make reference in connection with his report to the subject of the disagreement(s). Financial statements for the year 1999 and 2000 audit report contained an opinion as to the going concern uncertainty of the company.

The 10QSB for the quarter ended March 31, 2001 included a paragraph discussing uncertainties related to continuation of the Registrant as a going concern.

Item 5. Other Events

None.

Item 6. Resignation and Appointment of Directors

None.

Item 7. Financial Statements, Pro Forma Financials, & Exhibits

Financial Statements:

None.

Pro Forma Financial Statements:

None.

Exhibits:

16.1 Letter from former auditor
16.2 Letter from former auditor
16.3 Letter from former auditor
23.1 Letter from new auditor

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.

Date: October 16, 2001

SONIC JET PERFORMANCE, INC.

/s/ Rao Mankal
By: -----
Rao Mankal, Secretary