

Edgar Filing: AMARU INC - Form 8-K

AMARU INC  
Form 8-K  
October 05, 2006

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SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549  
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FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934  
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Date of Report (Date of earliest event reported) October 3, 2006  
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AMARU, INC.  
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(exact name of registrant as specified in its charter)

Nevada  
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(State or other jurisdiction of incorporation)

000-32695

88-0490089  
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Commission File Number

IRS Employer Identification Number

112 Middle Road, #08-01 Midland House, Singapore 188970  
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(Address of principal executive offices)

Registrant's telephone number, including area code: (65) 6332 9287  
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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.  
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On October 3, 2006, the Board of Directors of Amaru, Inc. (the "Registrant") determined that it was in the best interest of the Registrant to change its auditors, Mendoza Berger & Company, LLP., to Nexia Court & Co. The Board of Directors of the Registrant dismissed Mendoza Berger & Company, LLP. as of the date hereof and appointed Nexia Court & Co. as its new certified accountants and auditors.

During the Registrant's fiscal years 2004-2005, and during the interim period from January 1, 2006 through the date October 3, 2006, there have been no past disagreements between the Registrant and Mendoza Berger & Company LLP., on any matter of accounting principles or practices, financial statement disclosure or auditing, scope or procedure.

The audit reports provided by the Registrant's auditors, Mendoza Berger & Company, LLP. for the fiscal years ended December 31, 2004 and 2005 did not contain any adverse opinion or disclaimer of opinion nor was any report modified as to uncertainty, audit scope or accounting principles.

The Board of Directors approved the appointment of Nexia Court & Co. of Australia as its new auditors on October 3, 2006. During the two most recent fiscal years and through the date hereof, neither the Registrant nor any one on behalf of the Registrant has consulted with Nexia Court & Co. regarding 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 Registrant's financial statements, or any other matters or reportable events required to be disclosed under Items 304 (a) (2) (i) and (ii) of Regulation S-B.

ITEM 9.01. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS  
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(c) Exhibits

16. Letter from Mendoza Berger & Company, LLP. to the SEC.

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.

Dated: October 4, 2006

AMARU, INC.

By: /s/ Colin Binny

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Colin Binny  
President