

Ethos Environmental, Inc.  
Form 8-K/A  
September 13, 2007

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**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 (Date of earliest event reported): **August 23, 2007**

**ETHOS ENVIRONMENTAL, INC.**

(Exact name of registrant as specified in its charter)

**Nevada**  
(State or other  
jurisdiction  
of Incorporation)

**000-30237**  
(Commission File  
Number)

**88-0467241**  
(IRS Employer  
Identification  
Number)

**6800 Gateway Park  
Drive  
San Diego, CA  
92154**

(Address of principal  
executive offices)

**619-575-6800**  
(Registrant's  
Telephone Number)

(Former name or former address, if changed since last report)

Copy of all Communications to:

**Luis Carrillo  
SteadyLaw Group, LLP  
501 W. Broadway, Suite 800  
San Diego, CA 92101  
main phone: 619.399.3090  
fax: 619.330.1888**

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. Change in Registrant's Certifying Accountant.**

On August 23, 2007, Peterson Sullivan PLLC ("PS") resigned as the independent auditors for the Registrant, Ethos Environmental, Inc. (the "Registrant"). The Registrant's Board of Directors (the "Board") has commenced its search for a new independent auditor, and will file a Report on Form 8-K within the prescribed time upon engaging a new independent auditing firm.

During the fiscal years ended December 31, 2006 and 2005 and the subsequent interim period up through the date of termination (August 29, 2007), there were no disagreements with PS 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 PS, would have caused PS to make reference thereto in its report on the Registrant's financial statements for such years. Further, there were no reportable events as described in Item 304(a)(1)(iv)(B) of Regulation S-B occurring within the Registrant's two most recent fiscal years and the subsequent interim period up through the date of resignation (August 29, 2007).

The audit report of PS for the financial statements of the Registrant as of December 31, 2006, contained a separate paragraph stating:

"The accompanying consolidated financial statements have been prepared assuming the Company will continue as a going concern. As discussed in Note 1 to the consolidated financial statements, the Company has experienced recurring losses from operations. This raises substantial doubt about the Company's ability to continue as a going concern. Management's plans regarding this matter are also described in Note 1. The financial statements do not include any adjustments that might result from the outcome of this uncertainty."

The audit report of PS for the financial statements of the Registrant as of December 31, 2005, contained a separate paragraph stating:

"The accompanying financial statements have been prepared assuming the Company will continue as a going concern. As discussed in Note 1 to the financial statements, the Company has experienced recurring losses from operations and has a substantial accumulated deficit. These conditions raise substantial doubt about the Company's ability to continue as a going concern. Management's plans regarding these matters are also described in Note 1. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. "

During the Registrant's two most recent fiscal years and the subsequent interim period up through the date of this Report, neither the Registrant nor anyone on its behalf consulted with any other independent auditor regarding the application of accounting principles to a specific, completed or contemplated transaction, or the type of audit opinion that might be rendered on the Registrant's financial statements. Further, no other independent auditor has provided written or oral advice to the Registrant that was an important factor considered by the Registrant in reaching a decision as to any accounting, auditing or financial reporting issues during the period that PS served as the Registrant's independent auditor.

The Registrant provided a copy of the foregoing disclosures to PS prior to the date of the filing of this report and requested that PS furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements in this Report. A copy of the letter furnished in response to that request is filed as Exhibit 16.1 to this Form 8-K.

**Item 9.01 Financial Statements and Exhibits.**

(a) Not applicable

(b) Not applicable

(c) Not applicable

(d) Exhibits.

<b>Exhibit No.</b>	<b>Description</b>
16.1	Letter of Agreement from Peterson Sullivan PLLC

2

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**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: September 12, 2007

Ethos Environmental, Inc.  
By: /s/ Enrique de Vilmorin  
Enrique de Vilmorin,  
President & CEO

