

AMT Group, Inc.
Form 8-K
October 15, 2009

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): August 11, 2009

Commission File Number: 000-28918

AMT GROUP, INC.
(Exact Name of Registrant as Specified in its Charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

95-3811580
(IRS Employer
Identification Number)

50 Old Route 25A, Fort Salonga, NY 11768
(Address of principal executive offices including Zip Code)

(646) 383-4832
(Registrant's telephone number, including area code)

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))

Item 4.01 Changes in Registrant's Certifying Accountant.

On August 11, 2009, the Public Company Accounting Oversight Board ("PCAOB") revoked the registration of the Company's primary auditor, Lawrence Scharfman CPA PA ("Scharfman"). Accordingly, the Company's Board of Directors has dismissed Mr. Scharfman and will select a new primary auditor to audit its most recent fiscal years and will not issue any financial statements audited by Scharfman. If the Company is required to file or use past statements it will re-audit accordingly

Scharfman audited the Company's financial statements for multiple years. The audit reports of Scharfman on the Company's financial statements for the 2006 and 2007 fiscal years were qualified with the following going concern language: "The company has had difficulty in generating sufficient cash flow to meet its obligations and is dependent on management's ability to develop profitable operations. These factors, among others may raise substantial doubt as to their ability to continue as a going concern."

During the Company's two most recent fiscal years and any subsequent interim period and through the date of dismissal of Mr. Scharfman, there were no reportable events or disagreements with Mr. Scharfman on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement(s), if not resolved to the satisfaction of Mr. Scharfman, would have caused the Company to make reference to the subject matter of the disagreement(s) in connection with this report.

The Company has provided a copy of this disclosure to Scharfman, and requested that Scharfman furnish the Company with a letter in the form of the draft attached as Exhibit 16 hereto, within the time periods prescribed by Item 304(a)(3) of Regulation S-K of Securities and Exchange Act of 1934, addressed to the Securities and Exchange Commission stating whether Scharfman agrees with the statements made by the Company and, if not, stating the respects in which Scharfman does not agree.

A copy of the former accountants' response to this Report on Form 8-K is attached hereto as Exhibit 16.

Item 9.01 Financial Statements and exhibits.

(d) Exhibits

Exhibit number	Description
16	Former accountant's response

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.

Dated: October 5, 2009

AMT Group, Inc.

/s/ Ms. Pak King Diu

By: Ms. Pak King Diu
Its: Chief Executive Officer

