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Further, we had no disagreements with Eisner through the date of its dismissal on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to the satisfaction of Eisner would have caused Eisner to make reference to the subject matter of the disagreement in connection with its report.

In addition, during the Company's two most recent fiscal years, and any subsequent interim period prior to engaging S&G, neither we (nor anyone on our behalf) consulted S&G regarding (i) either: 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 (ii) any matter that was either the subject of a disagreement or a reportable event.

The Company has requested Eisner to furnish it with a letter addressed to the Commission stating whether it agrees with the above statements. A copy of that letter, dated June 7, 2002, is filed as Exhibit 99 to this Form 8-K.

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 hereunto duly authorized.

SURGE COMPONENTS, INC.

Dated: June 7, 2002      By: /s/ Ira Levy  
Ira Levy, President

EXHIBIT INDEX

Exhibit 99      Letter from Richard A. Eisner &

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Company, LLP to Surge Components,  
Inc., dated June 7, 2002.