

CYBERLUX CORP

FORM 8-K (Current report filing)

Filed 09/03/02 for the Period Ending 08/29/02

Address	4625 CREEKSTONE DRIVE SUITE 100 DURHAM, NC 27703
Telephone	919-474-9700
CIK	0001138169
Symbol	CYBL
SIC Code	3674 - Semiconductors and Related Devices
Fiscal Year	12/31

CYBERLUX CORP

FORM 8-K

(Unscheduled Material Events)

Filed 9/3/2002 For Period Ending 8/29/2002

Address	4625 CREEKSTONE DRIVE SUITE 100 DURHAM, North Carolina 27703
Telephone	919-474-9700
CIK	0001138169
Fiscal Year	12/31

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of
The Securities and Exchange Act of 1934

Date of Report (Date of earliest event reported) August 29, 2002

CYBERLUX CORPORATION

(Name of Small Business issuer in its charter)

NEVADA

(State or other jurisdiction of
incorporation or organization)

000-33415

(Commission file No.)

91-2048178

(IRS Employer Identification No.)

50 ORANGE ROAD
PINEHURST, NC 28374

(Address of principal executive offices including zip code)

(910) 235-0066

(Registrant's telephone number including area code)

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

On July 17, 2002, G. Brad Beckstead ("Beckstead"), resigned as the Company's certifying accountant. Beckstead's reports on the Company's financial statements for the years ended December 31, 2001 and 2000 did not contain an adverse opinion or disclaimer of opinion; however, the audit report for the years ended December 31, 2001 and 2000 contained an explanatory paragraph regarding the substantial doubt about the Company's ability to continue as a going concern. The decision to change its certifying accountant was approved by the Company's Board of Directors. During the year ended December 31, 2001 and the period May 17, 2000 (date of inception) through December 31, 2001, and the subsequent interim period through July 17, 2002 the Company has not had any disagreements with Beckstead on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure. The Company has engaged Russell Bedford Stefanou Mirchandani LLP (" Russell Bedford Stefanou Mirchandani") as its certifying accountant as of August 23, 2002 for the Company's fiscal year ending December 31, 2002. The Company has not consulted Russell Bedford Stefanou Mirchandani previously.

Beckstead's letter, which is required pursuant to Item 304(a)(3) of Regulation S-B, is attached.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS .

<u>Exhibit No.</u>	<u>Description</u>
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16	Letter from G. Brad Beckstead Certified Public Accountant to the Commission, dated August 29, 2002.
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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 hereunto duly authorized.

Dated: August 29, 2002

Cyberlux Corporation

/s/ John W. Ringo

John W. Ringo, Secretary

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G. BRAD BECKSTEAD

Certified Public Accountant

330 E. Warm Springs
Las Vegas, NV 89119
702.257.1984
702.362.0540 (fax)

August 29, 2002

Securities and Exchange Commission
Washington, DC 20549

Ladies and Gentlemen:

I was previously principal accountant for Cyberlux Corporation (the "Company") and reported on the financial statements of the Company for the years ended December 31, 2001 and 2000. Effective July 17, 2002, I resigned as principal accountant. I have read the Company's statements included under Item 4 of its Form 8-K dated August 29, 2002, and I agree with such statements, except that I am not in a position to agree or disagree with the Company's statement that the change was approved by the Board of Directors or that Russell Bedford Stefanou Mirchandani, LLP, was not engaged regarding any matter requiring disclosure under Regulation S-K, Item 304(a) (2).

Sincerely,

/s/ G. Brad Beckstead, CPA

G. Brad Beckstead, CPA

End of Filing

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