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SIMULATIONS PLUS INC
Form 8-K
September 03, 2004

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

September 3, 2004

(Date of the earliest event reported)

Simulations Plus, Inc.

(Exact name of Registrant as specified in its charter)

California

(State or other jurisdiction
of incorporation)

95-4595609

(I.R.S. Employer
Identification No.)

0-21665

(Commission File Number)

1220 West Avenue J, Lancaster, California 93534

(Address of principal executive offices)
(Zip Code)

(661) 723-7723

Registrant's telephone number, including area code

ITEM 4.01 CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

Effective September 1, 2004, Simulations Plus, Inc., a California corporation (the "Company"), has engaged Rose, Snyder & Jacobs, CPA's to replace Singer Lewak Greenbaum & Goldstein, LLP as auditors of the Company. This change was made in order to reduce accounting expenses to the Company, and there were no disagreements with Singer Lewak Greenbaum & Goldstein, LLP on any matter of accounting principles that was subject to Item 304(a)(1) of Regulation S-K.

During the fiscal years ended August 31, 2003 and 2002, and through

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August 31, 2004, the Company did not consult Rose, Snyder & Jacobs, CPA's regarding either:

- (i) the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on our financial statements, and neither a written report was provided to us nor oral advice was provided that Rose, Snyder & Jacobs concluded was an important factor considered by the Company, in reaching a decision as to the accounting, auditing and financial reporting issue; or
- (ii) any matter that was either the subject of a disagreement (as defined in paragraph (a)(1)(iv) and the related instructions to Item 304 of Regulation S-K) or a reportable event (as described in paragraph (a)(1)(v) of Item 304 of Regulation S-K)

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(a) Exhibits

99.1 Press release dated September 3, 2004

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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.

SIMULATIONS PLUS, INC.

Dated: September 3, 2004

By: /s/ Momoko Beran

Momoko A. Beran
Chief Financial Officer

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EXHIBITS INDEX

Exhibit Number	Description
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99.1	Press release, dated September 3, 2004

