

VOYAGER ENTERTAINMENT INTERNATIONAL INC  
Form 8-K/A  
September 06, 2002

UNITED STATES  
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 8, 2002

VOYAGER ENTERTAINMENT INTERNATIONAL, INC.  
(Exact name of registrant as specified in charter)

North Dakota  
(State of other jurisdiction of  
incorporation or organization)

45-0420093  
(I.R.S. Employer  
Identification Number)

4483 West Reno Avenue  
Las Vegas, Nevada  
(Address of Principal Executive Office)

89118  
(Zip Code)

(702) 221-8070  
(Registrant's Executive Office Telephone Number)

ITEM 1. CHANGES IN CONTROL OF REGISTRANT  
Not applicable.

ITEM 2. ACQUISITION OR DISPOSITION OF ASSETS  
Not applicable.

ITEM 3. BANKRUPTCY OR RECEIVERSHIP  
Not applicable.

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

On August 8, 2002 Merdinger, Fruchter, Rosen & Corso, P.C. was dismissed as the registrant's independent accountant.

The registrant has appointed Stonefield Josephson, Inc., as Registrant's independent accountants for the fiscal year ending December 31, 2002. This is a change in accountants recommended by Registrant's Executive Management and approved by Registrant's Board of Directors. Stonefield Josephson, Inc. was engaged by Registrant on August 8, 2002.

The audit reports issued by Merdinger, Fruchter, Rosen & Corso, P.C. with respect to the registrant and its subsidiaries financial statements for January 31, 2002, December 31, 2001 and December 31, 2000 did not contain an adverse opinion or disclaimer of opinion, and were not qualified as to uncertainty, audit scope or accounting principles. During the two most recent fiscal years and any subsequent interim period through August 8, 2002, there

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were no disagreements between the registrant and Merdinger, Fruchter, Rosen & Corso, P.C. 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 Merdinger, Fruchter, Rosen & Corso, P.C., would have caused it to make a reference to the subject matter of the disagreement in connection with its audit report.

The change in accountants does not result from any dissatisfaction with the quality of professional services rendered by Merdinger, Fruchter, Rosen & Corso, P.C., as the independent accountants of Registrant.

ITEM 5. OTHER EVENTS

Not applicable.

ITEM 6. RESIGNATIONS OF DIRECTORS AND EXECUTIVE OFFICERS

Not applicable.

ITEM 7. FINANCIAL STATEMENTS

Not applicable.

ITEM 8. CHANGE IN FISCAL YEAR

Not applicable.

EXHIBITS

16\* Letter of Merdinger, Fruchter, Rosen & Corso, P.C. regarding change in certifying accountant.

\*Filed herewith

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Current Report on Form 8-K to be signed on its behalf by the undersigned hereunto duly authorized.

VOYAGER ENTERTAINMENT INTERNATIONAL, INC.

By /s/ Richard Hannigan  
Richard Hannigan, President

Date: September 5, 2002