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GLOBETEL COMMUNICATIONS CORP

Form 8-K/A

January 30, 2007

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): January 4, 2007

GLOBETEL COMMUNICATIONS CORP.  
(Exact Name of Registrant as Specified in Its Charter)

Delaware (State or Other Jurisdiction of Incorporation)	0-23532 (Commission File Number)	88-0292161 (I.R.S. Employer Identification No.)
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9050 Pines Blvd., Suite 255, Pembroke Pines, FL (Address of Principal Executive Offices)	33024 (Zip Code)
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Registrant's telephone number, including area code: 954-241-0590

Former Name or Former Address, if Changed Since Last Report)

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 Change in Registrant's Certifying Accountant

(a) On January 4, 2007, the Audit Committee of the Board of Directors dismissed Dohan and Company, CPAs PA as the Company's certifying accountant.

During the two years ended December 31, 2005 and December 31, 2004 and the subsequent interim periods through August 14, 2006, there were no disagreements with Dohan & Co. 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 Dohan & Co. would have caused them to make reference in connection with their report to the subject matter of the disagreement, and Dohan and Company has not advised the Company of any reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

The report of independent registered public accounting firm of Dohan and Company

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as of and for the two years ended December 31, 2005 and December 31, 2004, did not contain any adverse opinion or disclaimer of opinion, nor was it qualified or modified as to audit scope or accounting principle.

(b) On January 4, 2007 the Company engaged McKean Paul Chrycy Fletcher & Co. as the Company's certifying accountants. During the two years ended December 31, 2005, and through January 4, 2007, the Company did not consult with McKean Paul Chrycy Fletcher & Co. regarding any of the matters or events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

A copy of the forgoing disclosures was provided to Dohan and Company. prior to the date of the filing of this report. Dohan and Company. has furnished the Company a copy of the letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements above. A copy of Dohan & Co.'s letter, is filed as Exhibit 16 to this Form 8-K. Dohan has stated that they cannot determine whether or not there will be disagreements with the Company on the matters set forth above.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

Exhibit Number

16 Letter from Dohan & Co. LLP to the Securities and Exchange Commission

SIGNATURE

Pursuant to the requirements of Section 13 or 15(d) 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.

GlobeTel Communications Corp.

Dated: January 29, 2007

By: /s/ Peter Khoury

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Peter Khoury  
Chief Executive Officer

EXHIBIT INDEX

EXHIBIT  
NUMBER

16 Letter from Dohan & Co. LLP to the Securities and Exchange Commission