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USA TELCOM INTERNATIONALE
Form 8-K
June 28, 2004

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

Date of Report (Date of earliest event reported): June 22, 2004

USA TELCOM INTERNATIONALE

(Exact name of registrant as specified in its charter)

| | | |
|---|---|--|
| ----- Nevada ----- (State or other jurisdiction of incorporation) | ----- 0-49672 ----- (Commission File Number) | ----- 88-0408213 ----- (IRS Employer Identification No.) |
|---|---|--|

1549 n. leroy street, suite d-1000, fenton, mi 48430

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (810) 714-2978

2620 S. MARYLAND AVE., SUITE 14, LAS VEGAS, NV 89109

(Former name or former address, if changed since last report)

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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.

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On June 22, 2004, we dismissed Beckstead & Watts, LLP as our independent accountants, and we have engaged Malone & Bailey, PLLC as our independent accountants.

The reports of Beckstead & Watts, LLP on our financial statements for the fiscal years ended December 31, 2002 and 2003 did not contain an adverse opinion or a disclaimer of opinion, nor were such reports qualified or modified as to uncertainty, audit scope or accounting principles.

The decision to change accountants from Beckstead & Watts, LLP to Malone & Bailey, PLLC was approved by our board of directors.

During our fiscal years ended December 31, 2002 and 2003 and the subsequent interim period through June 22, 2004, the date of the dismissal of Beckstead & Watts, LLP, we did not have any disagreement with Beckstead & Watts, LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure.

During that time, there were no "reportable events" as set forth in Item 304(a)(1)(i-v) of Regulation S-B adopted by the Securities and Exchange Commission.

We engaged Malone & Bailey, PLLC on June 22, 2004. We had not consulted Malone & Bailey, PLLC regarding any of the matters specified in Item 304(a)(2) of Regulation S-B.

We have provided Beckstead & Watts, LLP with a copy of this report prior to its filing with the Commission, and we have requested that Beckstead & Watts to furnish a letter addressed to the Commission stating whether it agrees with the statements made by us in this report and if not, stating the respects in which it does not agree. To date, Beckstead & Watts, LLP has not provided us with such a letter, and we have requested that they provide the letter within ten business days of the date hereof.

Item 5. Other Events.

Not applicable.

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Item 6. Resignations of Registrant's Directors.

Not applicable.

Item 7. Financial Statements and Exhibits.

(a) Not Applicable.

(b) Not Applicable.

(c) Exhibits.

None.

Item 8. Change in Fiscal Year.

Not applicable.

Item 9. Regulation FD Disclosure.

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Not applicable.

SIGNATURE

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.

USA TELCOM INTERNATIONALE, INC.
(Registrant)

Date: June 28, 2004

By: /s/ Robert C. Simpson

Robert C. Simpson, President