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CORTEX SYSTEMS INC
Form 8-K
August 22, 2003

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

Date of Report (Date of earliest event reported) August 22, 2003

BGR Corporation
(Exact name of Registrant as specified in charter)

Nevada
(State or other jurisdiction
of incorporation)

333-72392
(Commission
File Number)

98-0353403
(I.R.S. Employer
Identification)

7263 E. San Alfredo
Scottsdale, AZ
(Address of principal executive offices)

85258
(Zip Code)

Registrant's telephone number, including area code: (480) 596-4014

Cortex Systems, Inc.
777 Royal Oak Drive Suite 310
Victoria, British Columbia
Canada V8X 5K2

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

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

Effective July 28, 2003, our board of directors approved a change in the company's independent auditors. Previously, the firm of Sellers & Anderson, LLC was Cortex Systems Inc.'s auditor of record through the quarter ended March 31, 2003. None of the reports of Sellers & Anderson, LLC on the financial statements of Cortex Systems Inc. contained any adverse opinion or disclaimer of opinion, or was qualified or modified as to uncertainty, audit scope or accounting principles, except as it relates to the auditors issuance of a going concern opinion on the financial statements for the year ended June 30, 2002.

During the Registrant's two most recent fiscal years ended June 30, 2002, and interim periods through the date of this Form 8-K, there were no disagreements with Sellers & Anderson, LLC with respect to matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedures which, if not resolved to Sellers & Anderson, LLC's satisfaction would have caused Sellers & Anderson, LLC to make reference to the subject matter of the disagreement in connection with its reports on the Registrant's consolidated financial statements for such years.

Sellers & Anderson, LLC has not advised the registrant of the matters outlined in Item 304 (a) (1) (iv) (B) of Regulation S-B with respect to internal

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accounting controls, management representations, scope of the audit and material matters coming to their attention that would impact the financial statements and their audit report for the Registrant's two most recent fiscal years ended June 30, 2002 and interim periods through the date of this Form 8-K.

We retained the accounting firm of Epstein, Weber & Conover, PLC to serve as our independent accountants to audit our financial statements beginning with the year ended June 30, 2003. This engagement was effective July 28, 2003. Prior to engaging Epstein, Weber & Conover, PLC, the registrant had not consulted with them on the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on the registrant's financial statements.

ITEM 5. OTHER EVENTS AND REGULATION FD DISCLOSURE

a.) NAME CHANGE

On July 28, 2003, CORTEX SYSTEMS, INC. changed its name to BGR CORPORATION.

b.) CHANGE OF AUTHORIZED SHARES

On July 28, 2003 the Company changed its Authorized Shares by designating two classes of Preferred Stock, "Class A" having a par value of \$10.00 per shares and "Class B" having a par value of \$0.001 per share. The authorized number of Class A Preferred Stock to be issued is 125,000 shares with voting rights equivalent to five votes per share. The authorized number of Class B Preferred Stock to be issued is 1,000,000.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(a) Exhibit No. 16: Letter from Sellers & Anderson, LLC

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this Report to be signed on its behalf by the undersigned here unto duly authorized.

Date: July 28, 2003

BGR CORPORATION

By: /s/ Jerry Brown

Jerry Brown, President