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NUWAY MEDICAL INC
Form 8-K
April 07, 2003

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): March 31, 2003

NUWAY MEDICAL, INC.

(EXACT NAME OF REGISTRANT AS SPECIFIED IN CHARTER)

DELAWARE	33-43423	65-0159115
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(STATE OR OTHER JURISDICTION OF INCORPORATION OR ORGANIZATION)	(COMMISSION FILE NO.)	(IRS EMPLOYEE IDENTIFICATION NO.)

23461 SOUTH POINTE DRIVE
SUITE 200
LAGUNA HILLS, CA 92653

(ADDRESS OF PRINCIPAL EXECUTIVE OFFICES)

(949) 454-9011

(ISSUER TELEPHONE NUMBER)

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ITEM 4. Changes in Registrant's Certifying Accountant

Shubitz Rosenbloom & Co., P.A. was previously the principal accountants for NuWay Medical, Inc. (formerly known as NuWay Energy, Inc.), (the "Company" or the "Registrant"). On March 31, 2002, the Company dismissed Shubitz Rosenbloom & Co., P.A. as principal accountants and Haskell & White LLP was engaged as principal accountants to audit the accounts of the Company for the year ending December 31, 2002. The decision to change accountants was approved by the Registrant's Board of Directors.

During the fiscal years ended December 31, 2001 and 2000 and through the date of this report, there were no disagreements with Shubitz Rosenbloom & Co., P.A. on any matter of accounting principles or practices, financial statement disclosure or auditing scope of procedure which disagreement, if not resolved to the satisfaction of Shubitz Rosenbloom & Co., P.A., would have caused them to make reference to the matter of such disagreement in connection with this report. The accountant's report for the fiscal years ended December 31, 2001 and 2000 did not contain an adverse opinion or a disclaimer of opinion, nor were

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such reports qualified or modified as to uncertainty, audit scope, or accounting principles.

During the Registrant's two most recent fiscal years and through the date of this report, the Registrant has had no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

On April 4, 2003, the Registrant provided Shubitz Rosenbloom & Co., P.A. with a copy of the disclosures it is making in response to item 304(a) of the Securities Act. The Registrant has requested that Shubitz Rosenbloom & Co., P.A. furnish it with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements, and if not, stating the respects in which it does not agree. A copy of that letter is filed as Exhibit 16.1 to this report.

ITEM 7. Financial Statements and Exhibits

(a) Financial Statements of Businesses Acquired. Not Applicable.

(b) Pro Forma Financial Information. Not Applicable.

(c) Exhibits.

16.01 Letter from Shubitz Rosenbloom & Co., P.A. dated December 30, 2002.

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 hereunto duly authorized.

Date: April 4, 2003

NUWAY MEDICAL, INC.

By: /s/ Dennis Calvert

Dennis Calvert, President