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qualified or modified as to uncertainty, audit scope or accounting principles, but was qualified due to a going concern uncertainty.

- (iii) The Registrant's Board of Directors recommended and approved the decision to change independent accountants.
- (iv) In connection with its audits for the most recent fiscal year and through February 20, 2003, there have been no disagreements with Michael Johnson & Company, LLC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope and procedure, which disagreements, if not resolved to the satisfaction of Michael Johnson & Company, LLC, would have caused them to make reference thereto in their report on the financial statements for such year.
- (v) The Registrant has requested that Michael Johnson & Company, LLC furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter is attached as Exhibit 16 hereto.

(b) New independent accountants

- (i) The Registrant engaged Rosenberg Rich Baker Berman & Company as its new independent accountants as of February 20, 2003. During the Registrant's two most recent fiscal years and through February 20, 2003, the Registrant has not consulted with Rosenberg Rich Baker Berman & Company concerning (1) the application of accounting principles to a specific completed or contemplated transaction, or the type of audit opinion that might be rendered on the Registrant's financial statements or (2) any matter that was the subject of a disagreement (as described in Registration S-B Item 304 (a) (1) (iv)) or reportable event with the former auditor (as described in Regulation S-B Item 304 (a) (1) (v)).

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(c) Exhibits.

The Registrant hereby furnishes the following exhibit:

| Exhibit Number | Exhibit Title |
|----------------|--|
| ----- | ----- |
| 16 | Letter from Michael Johnson & Company, LLC, former accountant. |

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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 hereunto duly authorized.

MILITARY RESALE GROUP, INC.

Date: February 26, 2003

By: /s/ Ethan D. Hokit

Ethan D. Hokit
President

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EXHIBIT INDEX

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|----------------|--|
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