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VOIP INC Form 8-K November 18, 2004

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): November 16, 2004

VoIP, Inc.

(Exact name of registrant as specified in its charter)

	Texas	000-28985	75-2785941
(State of Incorporation)		(Commission File No.)	(IRS Employer Identification No.)
		et, Suite 712, Ft. Lauderda	
	(Address of princ	cipal execute offices, incl	uding zip code)
		(954) 434-2000	
	(Registrant's	telephone number, including	g area code)
simultan	eously satisfy the	t below if the Form 8-K filing obligation of the re eneral Instruction A.2. belo	egistrant under any of the
[_]	Written communicat (17 CFR 230.425)	cions pursuant to Rule 425	under the Securities Act
[_]	Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)		
[_]	Pre-commencement c Exchange Act (17 CF	communications pursuant to PR 240.14d-2(b))	Rule 14d-2(b) under the
[_]	Pre-commencement c Exchange Act (17 CF	communications pursuant to TR 240.13e-4(c))	Rule 13e-4(c) under the

ITEM 4.01 Changes in Registrant's Certifying Accountants

On November 16, 2004, Registrant was informed by Tschopp, Whitcomb & Orr (the "Auditor") that such firm was resigning as Registrant's Auditor.

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The Auditor's reports for the two most recent fiscal years included an explanatory paragraph concerning the Registrant's ability to continue as a going concern. During the two most recent fiscal years and during the interim period from December 31, 2003 until November 16, 2004, the Company did not have any disagreements with the Auditor on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures that would require disclosure in this Form 8-K. During such period, there were no reportable events as described in Item 304(a)(1)(v) of Regulation S-K.

A letter from the Auditor responding to this report is attached as ${\tt Exhibit}\ 16.1.$

Registrant is currently interviewing other accounting firms to conduct an audit for the year ending December 31, 2004.

ITEM 9.01 Financial Statements and Exhibits

16.1 - Letter from Tschopp, Whitcomb & Orr

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: November 18, 2004 VoIP, INC. (Registrant)

By: /s/ Steven Ivester

Steven Ivester

President and Chief Executive Officer

EXHIBIT INDEX

Exhibit #

16.1 Letter from Tschopp, Whitcomb & Orr