

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) January 25, 2001

Commission File Number 000-30653

BOOK CORPORATION OF AMERICA

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(Exact Name of Registrant as Specified in its Charter)

Utah

87-0375228

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(State or other jurisdiction of  
incorporation or organization)

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(I.R.S. Employer  
Identification Number)

4894 Mt. Elbrus Drive  
San Diego, California

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(Address of principal executive offices)

92117  
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(Zip Code)

(858) 565-1073

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(Registrant's Executive Office Telephone Number)

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

- (a) On March 25, 2001, the Company engaged Nilson & Associates ("N&A") as its independent accountant. The decision to engage N&A as the Company's independent accountant was recommended by the Company's Chief Executive Officer and approved by the Company's Board of Directors.
- (b) In a report dated March 16, 2000, Schvaneveldt and Company, Certified Public Accountants, reported on the Company's financial statements as of October 31, 1999, 1998 and 1997, and the related statements of operations, stockholders' equity and cash flows for the years then ended, and for the period from inception through October 31, 1999. Such report did not contain an adverse opinion or disclaimer of opinion, nor was such report qualified or modified as to uncertainty, audit scope, or accounting principles. Schvaneveldt and Company, Certified Public Accountants, understands that they were dismissed as the Company's independent accountants effective March 25, 2001, due to the unexpected death of Darrell Schvaneveldt. The decision to dismiss Schvaneveldt and Company was made by the Company's Chief Executive Officer and neither recommended or approved by the

Company's Board of Directors. Thereafter, the Company engaged N&A as its independent accountants on March 25, 2001.

- (c) During the two years ended October 31, 2000 and 1999, and the subsequent interim period to March 25, 2001, preceding the decision to engage independent accountants, neither the Company nor anyone on its behalf consulted N&A regarding either the application of accounting principles to a specified transactions, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, nor has N&A provided to the Company a written report or oral advice regarding such principles or audit opinion.
- (d) During the two years ended October 31, 2000 and 1999, and for the period from October 31, 2000 to March 25, 2001, the date of dismissal, there were: (i) no disagreements between the Company and Schvaneveldt and Company on any matter or accounting principles or practice, financial statement disclosure, or auditing scope or procedure, which disagreements if not resolved to the satisfaction of Schvaneveldt and Company would have caused it to make reference thereto in its report; and (ii) no reportable events as defined in paragraph 304(a)(1)(iv) of Regulation S-B.

Schvaneveldt and Company, Certified Public Accountants, has provided the Company with a letter pursuant to Rule 304 of Regulation S-B.

#### ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

Exhibits. The following exhibits are included as part of this report:

Exhibit Number	SEC Ref.	Title of Document	Location
16.01	16	Letter regarding change in Certifying Accountant	Attached

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Current Report on Form 8-K to be signed on its behalf by the undersigned hereunto duly authorized.

BOOK CORPORATION OF AMERICA

Date: March 30, 2001

By /s/ William Messerli  
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William Messerli  
President

Date: March 30, 2001

By /s/ Phillip Yordan  
-----  
Phillip Yordan  
Treasurer

[Letterhead]

April 3, 2001

Securities & Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Gentlemen:

I have read the disclosure of Form 8-K of Book Corporation of America, and I am in agreement with the statements contained therein so far as they relate to Schvaneveldt and Company. I have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ Schvaneveldt & Company

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April 3, 2001