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COMMERCIAL PROPERTY CORP

Form 8-K/A

February 08, 2006

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A1

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities and Exchange Act

February 6, 2006

Date of Report
(Date of earliest event reported)

COMMERCIAL PROPERTY CORPORATION

(Exact name of registrant as specified in its charter)

Delaware	000-04494	13-5661446
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(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

9005 Cobble Canyon Lane
Sandy, Utah 84093

(Address of Principal Executive Offices)

(801) 942-0555

(Registrant's Telephone Number)

N/A

(Former Name or Former Address if changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the Registrant under any of the following provisions (see general instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14-a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4)

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Item 4.01 Changes in Registrant's Certifying Accountant.

Pritchett Siler & Hardy, Certified Public Accountants, of Salt Lake City, Utah, ("Pritchett Siler & Hardy") audited the financial statements of the Registrant for the previous two fiscal years ended October 31, 2004 and 2003. These financial statements accompanied the Registrant's Annual Reports on Form 10-KSB for the fiscal years ended October 31, 2004 and 2003, which were previously filed with the Securities and Exchange Commission and which are incorporated herein by reference.

The Board of Directors of the Registrant dismissed Pritchett Siler & Hardy on February 6, 2006.

There were no disagreements between the Registrant and Pritchett Siler & Hardy, whether resolved or not resolved, on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure which, if not resolved, would have caused Pritchett Siler & Hardy to make reference to the subject matter of the disagreement in connection with its reports.

The reports of Pritchett Siler & Hardy did not contain any adverse opinion or disclaimer of opinion, and, were not qualified or modified as to uncertainty, audit scope or accounting principles.

On February 6, 2006, the Board of Directors of the Registrant unanimously resolved to engage Child, Van Wagoner & Bradshaw, PLLC, Certified Public Accountants, of Salt Lake City, Utah, ("Child, Van Wagoner & Bradshaw") to serve as its new independent auditors.

During the Registrant's two most recent fiscal years and since then, the Registrant has not consulted Child, Van Wagoner & Bradshaw regarding the application of accounting principles to a specified transaction, either completed or proposes; or the type of audit opinion that might be rendered on the Registrant's financial statements or any other financial presentation whatsoever.

Item 9.01. Financial Statements, Pro Forma Financial Information and Exhibits.

Exhibit

Number

Description

16

Letter on change in certifying accountant*

* Filed with the 8-K Current Report that was initially filed on February 7, 2006.

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.

Dated: 2/8/2006

COMMERCIAL PROPERTY CORPORATION

/s/David C. Merrell

David C. Merrell
President and
Director