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of the Registrant for fiscal years September 2002 and 2001 and any subsequent interim period preceding the dismissal did not contain any adverse opinion or a disclaimer of opinion, and were not qualified or modified as to financial statement disclosure, audit scope or procedure, or accounting principles or practices except that the report was modified as to uncertainty and contained a disclosure stating that the financial statements were prepared based on the assumption that the Registrant would continue as a going concern.

- (iv) During the engagement period, none of the events described in Regulation S-K Item 304(a)(1)(iv)(B) occurred.
- (v) On December 30, 2003, the Registrant delivered a copy of the disclosure that it proposed to make in Item 4 of this Form 8-K, and requested that Ercek furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not Ercek agreed with such disclosures. A copy of this letter, dated January 15, indicating such agreement, is filed as an exhibit to this Form 8-K.

(b) New Independent Accountants

- (i) The Registrant engaged the firm of Sherb & Co., LLP ("Sherb") as its independent accountants for the fiscal year ending September 30, 2003, upon approval on January 1, 2004 by the Company's Board of Directors.
- (ii) During the two most recent calendar years, the Company has not consulted with Sherb with respect to any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv)(A) of Regulation S-K) or a reportable event (as defined in Item 304(a)(1)(iv)(B) of Regulation S-K).

Item 7.

Financial Statements and Exhibits

Financial Statements

None.

Exhibits

See Exhibit Index attached hereto and incorporated herein by reference.

SIGNATURE

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.

Telecom Communications, Inc.

/s/ Fred Deng

Fred Deng, Chief Executive Officer
Date: January 16, 2004

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EXHIBIT INDEX

Exhibit Number	Description
16.1	Letter of Robert J. Ercek, CPA dated January 15, regarding change in certifying accountant.

Exhibit 16.1

ROBERT G. ERCEK, CPA
1756 West Ave. J-12 #107
Lancaster, CA 93534 (661)-726-9448

January 15, 2003

Securities and Exchange Commission
Mail Stop 11-3
450 5th Street, N.W.
Washington, D.C. 20549

Re:
Telecom Communications, Inc.
File No. 333-62236

Dear Sir or Madam:

We have read Item 4(a) of the Form 8-K of Telecom Communications, Inc., dated December 30, 2003, and agree with the statements regarding our firm. We have no basis to agree or disagree with other statements made by the Registrant therein.

Yours very truly,

/s/ Robert J. Ercek, CPA.

Robert J. Ercek, CPA