

Edgar Filing: MICRO BIO-MEDICAL WASTE SYSTEMS, INC. - Form 8-K/A

The managing shareholder of LBB used to work with M&B until July 5, 2004, and M&B was our auditors for 2003 and prior years. During 2004 and 2005, and through the date hereof, and except for the situation noted above, neither we nor anyone on our behalf consulted with M&B regarding either the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on our financial statements, nor has M&B provided to us a written report or oral advice regarding such principles or audit opinion or any matter that was the subject of a disagreement or reportable events set forth in Item 304(a)(iv) and (v), respectively, of Regulation S-K with LBB.

We have requested M&B review the disclosure in this report on Form 8-K and provided M&B the opportunity to furnish us with a letter addressed to the Commission containing any new information, clarification of our expression of our views, or the respects in which M&B does not agree with the statements made by us in this report. M&B has advised us that no such letter need be issued.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

- (a) Not applicable
- (b) Not applicable
- (c) Exhibit No. Description (see below):

| EXHIBIT ----- | DESCRIPTION ----- | LOCATION ----- |
|------------------|--|----------------------|
| 16.1 | Letter sent to SEC from LBB & Associates, Ltd., LLP dated August 24, 2006 | Provided herewith |

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.

Micro Bio-Medical Waste Systems, Inc.

By: /s/ Charles Smith

Name Charles Smith
Chief Executive Office

Dated: August 24, 2006