

LINCOLN GOLD CORP
Form 8-K
February 17, 2005

**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

FEBRUARY 14, 2005

Date of Report (Date of earliest event reported)

LINCOLN GOLD CORPORATION

(Exact name of registrant as specified in its charter)

NEVADA

(State or other jurisdiction of
incorporation)

0-25827

(Commission File
Number)

88-0419475

(IRS Employer Identification
No.)

Suite 306, 1140 Homer Street, Vancouver, BC

Vancouver, British Columbia Canada

(Address of principal executive offices)

V6B 2X6

(Zip Code)

(604) 689-1659

Registrant's telephone number, including area code

NOT APPLICABLE

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-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(c))

SECTION 4 – MATTERS RELATED TO ACCOUNTANTS AND FINANCIAL STATEMENTS

Item 4.01 Changes in Registrant’s Certifying Accountant

DeMello & Company, Chartered Accountants ("DeMello & Company") have been dismissed as principal independent accountant of Lincoln Gold Corporation (the "Company") effective February 14, 2005. The Company has engaged Amisano Hanson, Chartered Accountants as its principal independent accountant effective February 14, 2005. The decision to change principal independent accountants has been approved by the Company’s board of directors.

DeMello & Company's report dated February 23, 2004 on the balance sheets of the Company as at December 31, 2003 and 2002 and the statements of loss and deficit accumulated through the exploration stage, cash flows and stockholders’ equity for the years ended December 31, 2003 and 2002 did not contain an adverse opinion or disclaimer of opinion, nor was it modified as to uncertainty, audit scope, or accounting principles.

In connection with the audits of the two fiscal years ended December 31, 2003 and 2002 and the subsequent interim period through to February 14, 2005, there were no disagreements with DeMello & Company on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements if not resolved to the satisfaction of the DeMello & Company would have caused them to make reference thereto in their reports on the Company’s audited financial statements.

The Company has provided DeMello & Company with a copy of the foregoing disclosures and has requested in writing that DeMello & Company furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not they agree with such disclosures. The Company has received the requested letter from DeMello & Company wherein they have confirmed their agreement to the Company’s disclosures. A copy of DeMello & Company’s letter has been filed as an exhibit to this report.

Item 9.01 Financial Statements and Exhibits

(a) Financial Statements of Business Acquired.

Not applicable.

(b) Pro forma Financial Information.

Not applicable.

(c) Exhibits.

| Exhibit | Description |
|----------------|--------------------|
|----------------|--------------------|

| | |
|-------------|--|
| <u>16.1</u> | <u>Letter from DeMello & Company, dated February 15, 2005 ⁽¹⁾</u> |
|-------------|--|

(1) Filed as an Exhibit to this Current Report on Form 8-K.

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.

LINCOLN GOLD CORPORATION

Date: February 15, 2005

By: /s/ Paul Saxton
PAUL SAXTON
President and Chief Executive Officer
