

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT

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

June 15, 1999  
Date of Report  
(Date of Earliest Event Reported)

BISHOP EQUITIES, INC.  
(Exact Name of Registrant as Specified in its Charter)

Nevada  
(State or other juris-  
diction of incorporation)

0-21846  
(Commission File No.)

13-3632859  
(IRS Employer I.D. No.)

7825 Fay Avenue, Suite 200  
LaJolla, California 92037  
(Address of Principal Executive Offices)

(619) 456-5777  
Registrant's Telephone Number

Item 4. Change in Registrant's Certifying Accountant.

The registrant has dismissed its former principal accountant, Jody M. Weber, C.P.A., effective June 15, 1999.

During the two most recent fiscal years of the registrant and each subsequent interim period preceding June 15, 1999, there were no disagreements with the former accountant on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure of any reportable events.

The reports of the former principal accountant on the financial statements of the registrant for the fiscal years ended March 31, 1998 and 1997 did not contain qualified opinions.

The registrant's Board of Directors has approved the decision to change accountants.

On June 15, 1999, the registrant engaged Freed, Maxick, Sachs & Murphy, PC as its principal accountant.

Item 7. Financial Statements and Exhibits

16.1 Letter from Jody M. Weber, C.P.A., dated July 2, 1999.

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.

BISHOP EQUITIES, INC.

Date: July 9, 1999

By: /s/James A. Joyce

-----  
James A. Joyce, Chairman, Secretary and Director

JODY M. WEBER  
CERTIFIED PUBLIC ACCOUNTANT  
7 DIPIERRO DRIVE  
MONROE, NJ 08831  
(732) 656-0982

Securities and Exchange Commissions  
450 Fifth Street NW  
Washington, DC 20549

RE: Form 8-K  
Bishop Equities, Inc. 0-21846

Dear Sirs:

I have served as the auditor for Bishop Equities, Inc. since its inception, and because of it's merger/acquisition I have submitted my resignation, as of that date.

I have carefully reviewed the requirements set forth in Item 304 of regulation S-K and the Form 8-K.

There have been no disputes between Management and my firm, and no disagreements on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure. None of my auditor's reports have contained adverse opinions, disclaimers of opinion or were qualified or modified as to uncertainty, audit scope or accounting principles. There have been no disagreements or differences of opinion with respect to any reportable event or other matter for which disclosure is required under Item 304.

Management has asked that I furnish the company with this letter to the Commission stating that I agree with the statements made by the registrant with respect to matters required to be disclosed under Item 304.

If there is anything I can do to help in any way, please feel free to contact me directly.

Sincerely yours,

/s/ Jody M. Weber

July 2, 1999