

SP Holding CORP
Form 8-K
March 09, 2007

**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**

Date of report (Date of earliest event reported): **March 7, 2007**

SP HOLDING CORPORATION

(Exact name of registrant as specified in Charter)

Delaware
(State or other jurisdiction
of
incorporation or
organization)

0-21061
(Commission File No.)

58-2044990
(IRS Employee
Identification
No.)

**601 Union Street, Suite 3700
Seattle, Washington 98101**
(Address of Principal Executive Offices)

(206) 838-4670
(Issuer Telephone number)

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 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))

Item 4.01 Change in Registrant's Certifying Accountant

(a) On February 27, 2007, the Board of Directors of SP Holding Corporation (the "Company") dismissed De Leon & Company, P.A. ("De Leon & Company") as its independent registered public accounting firm, as disclosed in the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission (the "SEC") on February 28, 2007 (the "Current Report").

In connection with the dismissal, the Company requested that De Leon & Company furnish it with a letter addressed to the SEC stating whether or not it agrees with the statements contained in Item 4.01 of the Current Report. A copy of such letter, dated March 7, 2007, is filed as Exhibit 16.1 to this Form 8-K.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

16.1 Letter from De Leon & Company, P.A. to the Securities and Exchange Commission dated March 7, 2007.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this Report on Form 8-K to be signed on its behalf by the undersigned hereunto duly authorized.

SP HOLDING CORPORATON

Date: March 9, 2007

By: /s/ Jonathan Wernick

Jonathan Wernick
Chief Financial Officer

Exhibit Index

**Exhibit
Number**

Description

16.1 Letter from De Leon & Company, P.A. to the Securities and Exchange
Commission dated March 7, 2007.
