

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: January 10, 2001

JNS Marketing, Inc.

(Exact name of registrant as specified in its charter)

Colorado	0-13215	84-0940146
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(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

10200 W. 44th Avenue, Suite 400, Wheat Ridge, CO 80033

(New Address)

Registrant's telephone number, including area code: (303) 422-8127

Item 1. Changes in Control of Registrant

None.

Item 2. Acquisition or Disposition of Assets

None.

Item 3. Bankruptcy or Receivership

None.

Item 4. Changes in Registrant's Certifying Accountant

James Scheifley & Associates formerly CPAs for the Company, resigned as auditor on January 10, 2001. Michael B. Johnson, CPAs of Denver, Colorado were engaged in January 2001 as auditors for Company on.

The Change of Accountants was approved by the Board of Directors. No audit committee exists other than the members of the Board of Directors.

In connection with audit of the most recent fiscal year and through the date of termination of the accountants, no disagreements exist with any former accountant on any matter of accounting principles or practices, financial statement disclosure, or auditing scope of procedure, which disagreements if not resolved to the satisfaction of the former accountant would have caused them to make reference in connection with his report to the subject of the disagreement(s).

The audit report by James Scheifley & Associates, & Co., PC for the year ended September 30, 1999, contained an opinion which included a paragraph discussing uncertainties related to continuation of the Registrant as a going concern. Otherwise, the

audit report by James Scheifley & Associates, PC for the year ended September 30, 1999 did not contain an adverse opinion or disclaimer of opinion, nor was qualified or modified as to uncertainty, audit scope, or accounting principles.

Item 5. Other Events

None.

Item 6. Resignation and Appointment of Directors

None.

Item 7. Financial Statements, Pro Forma Financials, & Exhibits

Financial Statements:

None.

Pro Forma Financial Statements:

None.

Exhibits:

16

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 thereunto duly authorized.

Date: January 10, 2001

JNS Marketing, Inc.

By: /s/ Walter Galdenzi

Walter Galdenzi, President

Securities and Exchange Commission
450 5th Street, N.W.
Washington, D.C. 20549

Gentlemen:

We have read and agree with the text in Item 4 of the For 8-K of JNS
Marketing, Inc. dated January 10, 2001.

James Scheifley & Associates, PC

/s/ James Scheifley & Associates, PC

Denver, Colorado
January 10, 2001

Securities and Exchange Commission
450 5th Street, N.W.
Washington, D.C. 20549

Gentlemen:

We have read and agree with the comments in Item 4 of the Form 8-K of JNS Marketing, Inc. dated January 10, 2001.

Michael Johnson & Co.

/s/ Michael Johnson & Co.

Denver, Colorado
January 10, 2001

James Scheifley & Associates, PC
Certified Public Accountants & Consultants
P.O. Box 2158
Dillon, CO

January 10, 2001

Walter Galdenzi, President
JNS Marketing, Inc.
17776 Tomball Parkway
Houston, TX 77064

Dear Mr. Galdenzi:

This is to confirm tha the client-auditor relationship between JNS Marketing, Inc. (commission File Number (0-13215) and James Scheifley & Associates, PC has ceased.

Sincerely,

/s/ James Scheifley & Associates, PC

James Scheifley & Associates, PC

C: Office fo the Chief Accountant
SECPS Letter File
Securities and Exchange Commission

James Scheifley & Associates, PC
Certified Public Accountants & Consultants
P.O. Box 2158
Dillon, CO 80435

January 10, 2001

JNS Marketing, Inc.
10200 W. 44th Ave., Suite 400
Wheat Ridge, CO, 80033

Dear Mr. Littman:

At the request of JNS Marketing, Inc., we are representing as follows:

1. James Scheifley & Associates, PC resigned as auditor effective January 10, 2001.
2. James Scheifley & Associates, PC was requested to resign, so that the Board could appoint Michael Johnson & Co. as auditors.
3. In connection with the audit of the most recent fiscal year, no disagreement(s) exist with any former accountant or the current accountant on any matter of accounting, principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement(s), if not resolved to the satisfaction of the former accountant would have caused him to make reference in connection with his report to the subject of the disagreement(s).
4. The audit report by James Scheifley & Associates, P.C. for the year ended September 30, 1999, contained an opinion which included a paragraph discussing uncertainties related to continuation of the Registrant as a going concern. Otherwise, the audit report by James Scheifley & Associates, P.C. for the year ended September 30, 1999 did not contain an adverse opinion or disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope, or accounting principles.

Sincerely,

/s/ James Scheifley

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James Scheifley & Associates, PC, CPA