

UNITED STATES SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 8-K

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): August 2, 2006

Roaming Messenger, Inc.

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(Exact name of registrant as specified in its charter)

Nevada

-----  
(State or other jurisdiction of incorporation)

0-13215

-----  
(Commission File Number)

30-0050402

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(I.R.S. Employer  
Identification No.)

50 Castilian Dr. Suite A, Santa Barbara, California 93117

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(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (805) 683-7626

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(Former name, former address and former fiscal year,  
if changed since last report)

Total number of pages in this document: 4

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.

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR240.14d-2(b))
- Soliciting material pursuant to Rule 14a-12 under Exchange Act (17 CFR240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR240.13e-4(c))

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SECTION 1. REGISTRANT'S BUSINESS AND OPERATIONS

Not Applicable.

SECTION 2. FINANCIAL INFORMATION

Not Applicable.

SECTION 3. SECURITIES AND TRADING MARKETS

Not Applicable.

SECTION 4. MATTERS RELATED TO ACCOUNTANTS AND FINANCIAL STATEMENTS

Item 4.01 Changes in Registrant's Certifying Accountant.

On or about August 2, 2006, the Company engaged HJ Associates & Consultants, LLP, Certified Public Accountants ("New Accountant") to audit and review the Company's financial statements for the fiscal year ending June 30, 2006. The New Accountant has been engaged for general audit and review services and not because of any particular transaction or accounting principle, or because of any disagreement with the Company's former accountant, Rose, Snyder & Jacobs, a corporation of certified public accountants (the "Former Accountant").

The Former Accountant was dismissed effective August 2, 2006. The Former Accountant's reports on the Company's financial statements during its past two fiscal years did not contain an adverse opinion or disclaimer of opinion, nor was it modified as to uncertainty, audit scope or accounting principles, except for a going concern qualification contained in its audit reports for the fiscal years ended June 30, 2004 and 2005. The decision to change accountants was recommended and approved by the Company's Board of Directors. During the fiscal years ended June 30, 2004 and June 30, 2005 through the date hereof, the Company did not have any disagreements with the Former Accountant on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to the Former Accountant's satisfaction, would have caused it to make reference to the subject matter of the disagreement in connection with its reports.

The New Accountant was engaged effective August 2, 2006. The New Accountant was engaged for general audit and review services and not because of any particular transaction or accounting principle, or because of any disagreement with the Former Accountant. A letter from the Former Accountant addressed to The Securities and Exchange Commission was requested by the Company and is attached to this Report as Exhibit 9(c)(16).

SECTION 5. CORPORATE GOVERNANCE AND MANAGEMENT

Not Applicable.

SECTION 6. ASSET BACKED SECURITIES

Not Applicable.

SECTION 7. REGULATION FD DISCLOSURE

Not Applicable.

SECTION 8. OTHER EVENTS

Not Applicable.

SECTION 9. FINANCIAL STATEMENTS, PRO FORMA FINANCIALS & EXHIBITS

(a) Financial Statements of Business Acquired

Not Applicable.

(b) Pro Forma Financial Information

Not Applicable.

(c) Exhibits

16. Letter from Rose, Snyder & Jacobs, a corporation of certified public accountants, dated August 2, 2006.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ROAMING MESSENGER, INC.

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(Registrant)

Date: August 2, 2006

\s\ Jonathan Lei

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Jonathan Lei, President

ROSE, SNYDER & JACOBS

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A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

August 2, 2006

Office of the Chief Accountant  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C.  
USA 20549

Dear Sir and/or Madam:

We have read the statements that we understand Roaming Messenger, Inc. will include under Section 4 of the Form 8-K it will file regarding the recent change of auditors. We agree with such statements made regarding our firm.

Yours truly,

/s/Rose, Snyder & Jacobs

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Rose, Snyder & Jacobs  
A Corporation of Certified Public Accountants

CC: Roaming Messenger, Inc.

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