

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: February 6, 2002

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.)
7609 Ralston Road, Arvada, CO		80002
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(Address of Principal Executive Offices)		(Postal Code)

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

Michael Johnson & Co. LLC., formerly CPAs for the Company, resigned as auditor on February 5, 2002. Ostrick & Oppenheim CPA's of Los Angeles, California were engaged in February 2002 as auditors for Company. Ostrick & Oppenheim were the Auditors of the Company's newly acquired subsidiary, Latinocare Management Corp.

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 Michael Johnson & Co., LLC for the year ended September 30, 2001, contained an opinion which included a paragraph discussing uncertainties related to continuation of the Registrant as a going concern. Otherwise, the audit

report by Michael Johnson & Co., LLC for the year ended September 30, 2001 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:

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Item 8. Change In Fiscal Year

The Registrant has elected to change its fiscal year end to December 31. A transitional 10KSB will be filed for period ended December 31, 2001.

Item 9. Regulation FD Disclosure

None.

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: February 6, 2001

JNS MARKETING, INC.

By: /s/Jose Gonzales

Jose Gonzales, President

EX-16.1
Resignation of Michael Johnson & Co. LLC

MICHAEL JOHNSON & CO., LLC
Certified Public Accountants
9175 East Kenyon Ave., Suite 100
Denver, Colorado 80237
Telephone 303/796/0099
Fax 303/796/0137

February 6, 2002

JNS Marketing, Inc.
Jose Gonzales
7609 Ralston Road
Arvada, CO 80002

Dear Mr. Gonzales:

This is to confirm that the client-auditor relationship between JNS Marketing, Inc. (Commission File Number 0-13215) and Michael Johnson & Co., LLC. has ceased at the request of JNS Marketing, Inc. Such termination of relationship was not as a result of any disagreement with management on any matter.

In connection with the audit of the most recent fiscal year, no disagreement(s) exist with any former 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 them to make reference in connection with their report to the subject of the disagreement(s).

The audit report by Michael Johnson & Co., LLC for the year ended September 30, 2001 contained an opinion which included a paragraph discussing uncertainties related to continuation of the Registrant as a going concern. Otherwise, the audit report for the year ended September 30, 2001 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/ Michael Johnson & Co., LLC

Michael Johnson & Co., LLC

cc: Office of the Chief Accountant
SECPS Letter File
Securities and Exchange Commission

EX-23.1
Consent of Michael Johnson & Co., LLC
Certified Public Accountants
9175 East Kenyon Ave., Suite 100
Denver, Colorado 80237

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

Re: JNS Marketing, Inc.
Commission File # 0-13215

Gentlemen:

We have read and agree with the comments in Item 4 of the For 8-K of JNS Marketing Inc. dated February 6, 2002.

Michael Johnson & Co., LLC

/s/ Michael Johnson & Co., LLC

Denver, Colorado
February 6, 2002

EX-23.2
Ostrick & Oppenheim CPA's
Los Angeles, CA.

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

Re: JNS Marketing, Inc.
Commission File #0-13215

Gentlemen:

We have read and agree with the comments in Item 4 of the For 8-K of JNS Marketing, Inc. dated February 6, 2002.

Ostrick & Oppenheim CPA's

/s/Ostrick & Oppenheim CPA's

Denver, Colorado
February 6, 2002