

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: April 30, 2003

LATINOCARE MANAGEMENT CORP.

(Exact name of registrant as specified in its charter)

Nevada	000-13215	30-0050402
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(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)
959 Walnut Avenue, Suite 250, Pasadena, California		91106
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(Address of principal executive offices)		(Postal Code)

Registrant's telephone number, including area code: (626) 583-1115

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

Armando C. Ibarra, CPAs, former CPAs for the Company, resigned as auditor on April 5, 2003. Rose Snyder & Jacobs, CPAs of Encino, California were engaged as auditors for the Company on April 5, 2003.

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 Armando C. Ibarra, CPAs for the year ended December 31, 2002, contained an opinion which included a paragraph discussing uncertainties related to continuation of the Registrant as a going concern. Otherwise, the audit report by Armando C. Ibarra, CPAs for the year ended December 31, 2002 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:

EX-16.1 Resignation of Armando C. Ibarra, CPAs

EX-16.2 Resignation of Armando C. Ibarra, CPAs

EX-23.1 Consent of Armando C. Ibarra, CPAs

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: April 30, 2003

LATINOCARE MANAGEMENT CORP.

By: /s/ Jonathan Lei

Jonathan Lei, President

Resignation of Armando C. Ibarra, CPAs

April 30, 2003

Mr. Jonathan Lei, President
Latinocare Management Corp.
6144 Calle Real, Suite 200
Santa Barbara, CA 93117

Dear Mr. Lei:

This is to confirm that the client-auditor relationship between Latinocare Management Corp. (Commission File Number 000-13215) and Armando C. Ibarra, CPAs has ceased.

Sincerely,

/s/ Armando C. Ibarra, CPAs

Armando C. Ibarra, CPAs

Resignation of Armando C. Ibarra, CPAs

Armando C. Ibarra, CPAs
350 E Street
Chula Vista, CA 91910
Tel: (619) 422-1348 Fax: (619) 422-1465

April 30, 2003

Latinocare Management Corp.
6144 Calle Real, Suite 200
Santa Barbara, CA 93117

Dear Mr. Lei:

We are advising you as follows:

1. Armando C. Ibarra, CPAs resigned as auditor effective April 5, 2003 at the request of Latinocare Management Corp.
2. 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 Armando C. Ibarra, CPAs for the year ended December 31, 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 Armando C. Ibarra, CPAs for the year ended December 31, 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.

I trust this letter will fulfill your requirements.

Sincerely,

/s/ Armando C. Ibarra
Armando C. Ibarra, CPAs

Consent of Armando C. Ibarra, CPAs

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 Latinocare Management Corp. dated April 30, 2002.

Armando C. Ibarra, CPAs

/s/ Armando C. Ibarra, CPAs
