

SP Holding CORP  
Form 8-K  
March 09, 2007

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

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**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**

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**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.

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**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

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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.

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