

SECURITIES & EXCHANGE COMMISSION EDGAR FILING

Mobiquity Technologies, Inc.

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UNITED STATES
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 (Date of earliest event reported): May 6, 2013

ACE MARKETING & PROMOTIONS, INC

(Exact name of registrant as specified in its charter)

New York

(state or other jurisdiction of incorporation)

000-51160

(Commission File Number)

11-3427886

(IRS Employer Identification Number)

**600 OLD COUNTRY ROAD, SUITE 541
GARDEN CITY, NY 11530**

(address of principal executive offices)

11530

(zip code)

(516) 256-7766

(registrant's telephone number, including area code)

Not Applicable

(former name or former address, if changed since last report)

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))
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ITEM 4.01. Changes in Registrant's Certifying Accountant

History of auditor changes:

Our financial statements were previously audited by the firm of Peter Messineo, CPA ("PM"). In December 2012 Peter Messineo, CPA merged into the firm known as DKM Certified Public Accountants ("DKM"). DKM has audited our most recent financial statement, December 31, 2012. In April 2013 the agreement of DKM and PM was terminated. The successor firm named in (2) is a continuation of the original audit firm (PM).

(1) Previous Independent Auditors:

- a. On May 6, 2013, the Company dismissed the registered independent public accountant, DKM Certified Public Accountants, of Clearwater Florida ("DKM").
- b. DKM's report on the financial statements for the year ended December 31, 2012 (December 31, 2011 was audited by PM) contained no adverse opinion or disclaimer of opinion and was not qualified or modified as to audit scope or accounting.
- c. Our Board of Directors participated in and approved the decision to change independent accountants. Through the period covered by the financial audit for the year ended December 31, 2012 and through the current date, there have been no disagreements with DKM on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements if not resolved to the satisfaction of DKM would have caused them to make reference thereto in their report on the financial statements. Through the interim period May 6, 2013 (the date of dismissal), there have been no disagreements with DKM on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements if not resolved to the satisfaction of DKM would have caused them to make reference thereto in their report on the financial statements.
- d. We have authorized DKM to respond fully to the inquiries of the successor accountant
- e. During the years ended December 31, 2012 and the interim period through May 6, 2013, there have been no reportable events with us as set forth in Item 304(a)(1)(iv) of Regulation S-K.
- f. The Company provided a copy of the foregoing disclosures to DKM prior to the date of the filing of this Report and requested that DKM furnish it with a letter addressed to the Securities & Exchange Commission stating whether or not it agrees with the statements in this Report. A copy of such letter is filed as Exhibit 16.1 to this Form 8-K.

(2) New Independent Accountants:

- a. On May 6, 2013, the Company engaged Messineo & Co, CPAs, LLC ("M&Co") of Clearwater, Florida, as its new registered independent public accountant. During the year ended December 31, 2012 and 2011 (note: the engagement partner of M&Co was the principal auditor, Peter Messineo CPA, for the years December 31, 2011 and 2010, and the engagement partner in the firm DKM for the year ended December 31, 2012) and prior to May 6, 2013 (the date of the new engagement), we did not consult with M&Co regarding (i) the application of accounting principles to a specified transaction, (ii) the type of audit opinion that might be rendered on the Company's financial statements by M&Co, in either case where written or oral advice provided by M&Co would be an important factor considered by us in reaching a decision as to any accounting, auditing or financial reporting issues or (iii) any other matter that was the subject of a disagreement between us and our former auditor or was a reportable event (as described in Items 304(a)(1)(iv) or Item 304(a)(1)(v) of Regulation S-K, respectively).

ITEM 9.01. Financial Statements and Exhibits.

- d. Exhibits

<u>NUMBER</u>	<u>EXHIBIT</u>
16.1	Letter from DKM Certified Public Accountants, dated May 6, 2013, regarding Change in Certifying Accountant. (Filed herewith.)

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 hereunto duly authorized.

ACE MARKETING & PROMOTIONS, INC.

Dated: May 6, 2013

/s/ Dean Julia

Dean Julia
Co-Principal Executive Officer



DKM Certified Public Accountants
2451 N. McMullen Booth Road, Suite 308
Clearwater Florida 33759-1362
855.334.0934
www.dkmcpas.com

Office of the Chief Accountant
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

May 6, 2013

Dear Sir/Madam:

We have read the statements included in the Form 8-K dated May 6, 2013, of Ace Marketing & Promotion, Inc., to be filed with the Securities and Exchange Commission and are in agreement with the statements contained in Item 4.01 insofar as they relate to our firm.

Very truly yours,

/s/ DKM Certified Public Accountants
DKM Certified Public Accountants
Clearwater, Florida