

# SECURITIES & EXCHANGE COMMISSION EDGAR FILING

## ALLDIGITAL HOLDINGS, Inc

**Form: 8-K/A**

**Date Filed: 2011-10-27**

Corporate Issuer CIK: 1389217

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

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Amendment No. 1 on  
**FORM 8-K/A**

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

Date of Report (date of earliest event reported): **October 12, 2011**

**AllDigital Holdings, Inc.**

(Exact Name of Registrant as Specified in its Charter)

**Nevada**  
(State or other jurisdiction of  
incorporation or organization)

**333-141676**  
Commission  
File Number

**20-5354797**  
IRS Employer  
Identification Number

**2821 McGaw**  
**Irvine, CA**  
(Address of Principal Executive  
Offices)

**92614**  
(Zip Code)

**(949) 250-7340**  
Registrant's Telephone Number, Including Area Code:

**Aftermarket Enterprises, Inc.**  
(Former name, former address, and formal fiscal year,  
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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## Explanatory Note

AllDigital Holdings, Inc. (the "Company") is filing this Amendment No. 1 on Form 8-K/A in order to restate the Item 4.01 disclosure in the initial Form 8-K in order to clearly include all information required by governing rules.

### Item 4.01 Changes In Registrant's Certifying Accountant

(a) On October 12, 2011, AllDigital Holdings, Inc. (the "Company") dismissed Seale and Beers, Certified Public Accounts, LLC ("Seale and Beers"), as its independent registered public account firm. The dismissal of Seale and Beers was approved by the Board of Directors of the Company. None of the reports of Seale and Beers on the Company's financial statements for either of the Company's most recent two fiscal years or any subsequent interim period contained an adverse opinion or disclaimer of opinion, or was qualified or modified as to uncertainty, audit scope or accounting principles.

During the registrant's two most recent fiscal years and any subsequent interim through the date of dismissal (i) there were no disagreements with Seale and Beers whether or not resolved, on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to Seale and Beers' satisfaction, would have caused it to make reference to the subject matter of the disagreement in connection with its report on the registrant's financial statements, and (ii) Seale and Beers did not advise the Company that: (A) the internal controls necessary for the Company to develop reliable financial statements do not exist; (B) information has come to the attention of Seale and Beers that led it to no longer be able to rely on management's representations or that made it unwilling to be associated with the financial statements prepared by management; or (C) the scope of the audit needed to be expanded significantly or that information had come to Seale and Beers' attention that, if further investigated, may materially impact the fairness or reliability of previously issued audit reports or financial statements or that would materially impact the fairness and reliability of future audit reports or financial statements; or that would cause Seale and Beers to be unwilling to rely on management's representations or be associated with the Company's financial statements in the future.

The registrant has requested that Seale and Beers furnish it with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements. The letter is furnished with this report as Exhibit 16.1.

b) On September 1, 2011, the Company approved the engagement of Rose, Snyder & Jacobs, a corporation of certified public accountants ("RSJ") as its independent public accounting firm. The engagement of RSJ was approved by the Board of Directors of the Company. During the two most recent fiscal years and the interim period preceding the engagement, neither the Company nor anyone on behalf of the Company has consulted with RSJ regarding the application of accounting principles to a specific completed or contemplated transaction, or the type of audit opinion that might be rendered on the Company's consolidated financial statements, and neither written nor oral advice was provided that was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue.

**Item 9.01 Financial Statements and Exhibits**

(d) Exhibits.

16.1 Letter from Seale and Beers, Certified Public Accountants, LLC dated October 27, 2011 to the Securities and Exchange Commission regarding statements included in this Amendment No. 1 on Form 8-K/A.

**SIGNATURES**

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

**AllDigital Holdings, Inc.**

Date: October 27, 2011

By: /s/ John Walpuck

John Walpuck, Chief Operating Officer and  
Chief Financial Officer



**SEALE and BEERS, CPAs**  
**PCAOB & CPAB REGISTERED AUDITORS**

www.sealebeers.com

October 27, 2011

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

Dear Sir/Madam:

We have read the statements included under Item 4.01 in the Form 8-K dated October 12, 2011 of AllDigital Holdings, Inc. (formerly Aftermarket Enterprises, Inc.) (the "Company") to be filed with the Securities and Exchange Commission and we agree with such statements insofar as they relate to our dismissal. We cannot confirm or deny that the appointment of Rose, Snyder & Jacobs was approved by the Board of Directors, or that they were not consulted prior to their appointment as auditors.

Very truly yours,

***/s/ Seale and Beers, CPAs***

Seale and Beers, CPAs  
Las Vegas, Nevada

*Seale and Beers, CPAs*                      *PCAOB & CPAB Registered Auditors*  
*50 S. Jones Blvd, Ste 202, Las Vegas, NV 89107 (888)727-8251 Fax: (888)782-2351*

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October 27, 2011

**FEDERAL EXPRESS AND  
EDGAR CORRESPONDENCE**

William H. Thompson  
Yolanda Guobadia  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: AllDigital Holdings  
Inc.  
Item 4.01 Form 8-K  
Filed October 20, 2011  
File No. 333-141676**

Dear Mr. Thompson and Ms. Guobadia:

We have reviewed the comments set forth in your letter dated October 24, 2011, regarding the Form 8-K of AllDigital Holdings Inc. (the "Company") referenced above, and offer the following responses. For ease of reference, each of our responses is preceded by a bolded restatement of the applicable comment set forth in your letter.

**Item 4.01 Form 8-K Filed October 20, 2011**

- 1. Please revise to state whether the decision to engage Rose, Snyder & Jacobs as your independent public accounting firm was recommend or approved by your board of directors. Refer to paragraph (a)(1)(iii) of Item 304 of Regulation S-K.**

**RESPONSE:** The Company filed an Amendment No. 1 on Form 8-K/A on October 27, 2011 (the "Amendment") in which has clarified that the decision to engage Rose, Snyder & Jacobs was approved by the Board of Directors.

- 2. Please revise your disclosure in the second paragraph regarding the period during which there were no disagreements or reportable events. This period should include the two most recent fiscal years and any subsequent interim period through the date of dismissal. Refer to paragraph (a)(1)(v) of Item 304 of Regulation S-K.**

**RESPONSE:** In the Amendment, the Company has clarified that the period during which there were no disagreements or reportable events includes the two most recent fiscal years and the period through the date of dismissal.

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**3. Please file an updated letter from Seale and Beers as Exhibit 16 to the amendment filed in response to our comments in accordance with Items 304(a)(3) and 601(b)(16) of Regulation S-K.**

**RESPONSE:** The Amendment includes and updated letter from Seale and Beers.

The Company acknowledges that (a) the Company is responsible for the adequacy and accuracy of the disclosure in the Form 8-K, as amended; (b) staff comments or changes to disclosure in response to staff comments do not foreclose the Securities and Exchange Commission (the "Commission") from taking any action with respect to the Form 8-K, as amended; and (c) the Company may not assert staff comments as a defense in the proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any questions regarding the foregoing, feel free to call Bryan Allen at 801.257.7963 or me at (720) 324-6369.

Very truly yours,

/s/ John Walpuck

John Walpuck

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