

# SECURITIES & EXCHANGE COMMISSION EDGAR FILING

**DarkPulse, Inc.**

**Form: 8-K/A**

**Date Filed: 2009-06-25**

Corporate Issuer CIK: 866439

U.S. SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
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)

June 24, 2009

KLEVER MARKETING, INC.

(Name of small business issuer as specified in its  
charter)

Delaware

(State or other jurisdiction of incorporation)

000-18730

(Commission File Number)

363688583

(I.R.S. Employer Identification No.)

2469 E. Ft. Union Blvd., Suite 214, Salt Lake City, Utah

(Address of principal executive offices)

84121

(Zip Code)

(801) 847-6444

Registrant's telephone number, including area code

(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 Merger Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Merger Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Merger Act (17 CFR 240.13e-4(c)).
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This 8-K/A is filed as an amendment to an earlier 8-K filed with the SEC on May 28, 2009 in response to certain comments received from the SEC.

**Items 4.01 Change of Certified Independent Auditor:**

The Company formally announced on May 28, 2009 the change of its independent auditor from Robison Hill & Company of Salt Lake City, Utah to Chisholm, Bierwolf, Nilson & Morrill, LLC of Bountiful, Utah (CBNM). The Company explained that because of certain debt obligations owing to Robison Hill resulting from auditing and financial review work, it was not possible for Robison Hill & Company to continue to act as a totally independent auditor for the Company. Robison Hill & Company indicated to the Company a request for resignation based upon these circumstances. There was and remains outstanding the total amount of \$18,580.00 owing to Robison Hill & Company by Klever for these services from February 1, 2008 to April 23, 2009. The Company responded and accepted the resignation on April 23, 2009. Concurrently, the Company retained the services of Chisholm, Bierwolf, Nilson & Morrill, LLC to act as its independent auditors through the end of the current fiscal year for the Company. A letter from the prior auditors explaining the request for resignation is attached and incorporated by this reference to the 8-K.

In accordance with S-K Item 304(a), the Company further represents as to this filing as follows:

- (1)The resigning auditor's last two annual reports and the current auditor's report were not qualified, modified nor have a disclaimer, and did not contain an adverse report; except reservations about the Company as a going concern;
- (2)The change of auditors as requested by the resigning auditors was approved by the Company's board of directors by unanimous consent;
- (3)During the two most recent annual audit periods performed by Robison Hill and CBNM for 2008 ending December 31<sup>st</sup>, 2007 and 2008 and the interim period from January 1, 2009 to April 23, 2009, there were no disagreement or disclosures related to disagreements as to any accounting/audit matters, procedures, practices or reports which management of Klever or its board.
- (4)There were no reportable events as defined by Item 304(a)(1)(v) for the past two fiscal years or the interim period as defined above.
- (5)The Company has directed and authorized the resigning auditors to respond fully and unconditionally to the new auditors described above;
- (6)The resigning auditors have not expanded the scope of their audit or required any investigation related to their resignation or otherwise and have informed Klever they know of no unresolved audit issues.
- (7)The Company did not disagree or contest either auditors' reservation that Klever may not be a "going concern" after review by the board of Klever;
- (8)The Company is not aware of any unresolved issues under this Item with the resigning or current auditors;
- (9)The Company has advised concurrently the resigning auditors and new auditor through a copy of this 8-K delivered prior to filing and has received back no comments.

The Company does not anticipate any internal changes in its review or compliance procedures resulting from the change of auditors and further knows of no material disagreements with the audit services last performed by Robison Hill & Company and current auditors CBNM.

**Klever Marketing, Inc.**

Date: June 24, 2009

By: /s/ Paul G. Begum

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Paul G. Begum  
Acting Chairman of the Board and President

Exhibit 16 - Robison Hill & Company Resignation Letter  
(Resigning Accountants)

June 16, 2009

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

Re: Klever Marketing, Inc.  
Commission File No. 000-18730

We have read the statements that we understand Klever Marketing, Inc. will include in Item 4.01 of the Form 8-K/A report it will file regarding the recent change of auditors. We agree with such statements made regarding our firm.

We have no basis to agree or disagree with any other statement made in Item 4.01 of such report.

Respectfully submitted,

/s/ Robison, Hill & Co.  
Robison, Hill & Co.

/Letterhead/

June 24, 2009  
UPS Next Day Air

Ms. Melissa Feider, Staff Accountant  
Securities and Exchange Commission  
Mail Stop 4561  
450 Fifth St., N.W.  
Washington, DC 20549

Re: Klever Marketing, Inc.  
Form 8-K Filed May 28<sup>th</sup>, 2009  
File No. 000-18730  
Response to Your Comment Letter of June 2, 2009

Dear Ms. Feider:

Our office, as general counsel for Klever Marketing, Inc. ("Klever or the "Company"), has been asked to respond to your comment letter of June 2<sup>nd</sup>, 2009. The undersigned is doing so in consultation with the president of the company and its accounting advisors. Klever management have asked our office to complete any further communication with your office with regard to the issues raised in your letter.

While we intend to respond categorically to each of the comments contained in your June 2<sup>nd</sup> letter below, we would like, in addition, to enclose a proposed amended 8-K with a new exhibit for your review. We would like to make sure that the proposed 8-K conforms fully to your comments and that the filing of the amended 8-K document will not elicit additional comments from your office prior to incurring the cost and effort of filing. We would appreciate your consideration and review in this regard. With this general approach, we will attempt to respond to each of your comments by numerical designation below:

Comment 1 – With regard to the Robison Hill & Co. account payable, the arrearages owed to that firm were related to past audit and review fees. As of the date of the 8-K filing, Klever owed to the auditors the total amount of \$18,580.00. Those fees were incurred during the period of February 2005 to April 23, 2009. We have included as an attachment to this letter the auditors' letter verifying those changes. Additional invoices may exist supporting the total owed, but are not presently available to the company and I believe that they could not be obtained without considerable effort and expense. Accordingly, we would ask you to accept the representation in this paragraph and the attached auditor letter as a sufficient response to your inquiry. We have also conformed the enclosed amended 8-K to reflect this specific information.

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Comment 2 – Chisholm, Bierwolf, Nilson & Morrill, LLC (CBNM) were officially engaged on April 23, 2009. The 10-K audit was completed by CBNM on an expedited basis and with the full cooperation and assistance of our prior auditors, Robison Hill & Co., who agreed to assist on an expedited basis by making materials and information available due to the limited amount of time available.

Comment 3 – Klever has amended the proposed and enclosed amended form 8-K to indicate that there has been no disagreement with prior auditors for in excess of two fiscal years beginning January 1, 2007 and ending December 31, 2008 and none exist in the subsequent interim period from January 1, 2009 to the present.

Comment 4 – This response will affirm that Klever has no disagreements with the prior and present auditors; and, accordingly, the term “material” will be stricken from the amend 8-K disclosure.

Comment 5 – In response to your comment 5, there has been no reportable events as defined in Item 303(a)(1)(v) of Regulation S-K for the past two fiscal years. Klever did not affirmatively make this statement upon the assumption and basis that if there were not any conflicts or reportable events meeting the rule definition, then Klever should not need to affirm the negative. However, based upon your comment, Klever will now affirmatively assert that there are no reportable events pursuant to such item in the enclosed amended 8-K.

Comment 6 – In response to your comment 6, Klever did not have any consultation with the new accountant as found in Item 304(a)(2) of Regulation S-K prior to their retention on or about May 15<sup>th</sup>, 2009. Again, Klever did not deem that we needed to affirm the negative, but will specifically include that representation in the enclosed amended 8-K. As noted above, the new auditors agreed to work on an expedited basis to complete the audit after being retained, and we received excellent cooperation from Robison Hill & Co. in making materials and information available in this process, but there was no prior relationship or discussions.

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Ms. Melissa Feider, Staff Accountant  
Securities and Exchange Commission  
File No. 000-18730  
June 24, 2009  
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Comment 7 – The proposed amend 8-K, as enclosed, along with a new Exhibit 16 letter from Robison Hill & Co. incorporating and affirming the new information set-out above and in the amended 8-K, are attached. Unless directed otherwise, we would intent to file both Robison Hill & Co. letters as enclosed as Exhibit 16.

May we thank you in advance for your review of this response letter and, more importantly, the proposed amended 8-K so that the Company can be assured that there are no further comments prior to filing.

Sincerely,

/S/ Julian D. Jensen

Julian D. Jensen  
Attorney at Law

JDJ/hl  
Encls.: Proposed Amended 8-K  
Robison Hill & Co. Letters

cc: Klever Marketing, Inc.