

OMB APPROVAL

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 2054960

# FORM 8-K

## CURRENT REPORT

Pursuant to Section 13 OR 15(d) of the Securities Exchange Act of 1934

Date of Report: March 23, 2004

## Bi-Optic Ventures Inc.

(Exact name of registrant as specified in its charter)

British Columbia, Canada  
(State or other  
jurisdiction of  
incorporation)

000-49685

(Commission File Number)

N/A

(IRS Identification No.)

1030 West Georgia Street, #615, Vancouver, British Columbia, Canada V6E 2Y3  
(Address of principal executive offices) (Zip or Postal Code)

604-689-2646

(Registrant's telephone number, including area code)

(Former name or former address, if changes since last report)

- Item 1. Changes in Control of Registrant.**  
**Item 2. Acquisition or Disposition of Assets.**  
**Item 3. Bankruptcy or Receivership.**

--- No Disclosure Necessary ---

**Item 4. Changes in Registrant's Certifying Accountant.**

a. 1. Previous Independent Accountants:

- i. On 3/15/2004, the Registrant's independent auditor, J.A. Minni & Associates ("Minni"), resigned as its independent auditor.
- ii. The accountant's reports of Minni as of and for the years ended 2/28/2003 and 2/28/2002 did not contain any adverse opinion or disclaimer of opinion, but were qualified as to the uncertainty of the Company's ability to continue as a going concern.
- iii. The Board of Directors has accepted the resignation of Minni.
- iv. During the fiscal years ended 2/28/2003 and 2/28/2002 and during the subsequent interim period through the date of the resignation, there were no disagreements with Minni on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures.
- v. Minni has not advised the Company of any reportable events as defined in paragraph (A) through (D) of Regulation S-K Item 304 (a) (1) (v).

2. New Independent Accountants:

The Company has engaged Manning Elliott as its independent auditors to provide the requisite audit services for the Company. This firm commenced its engagement effective 3/15/2004 as requested and approved by the Company's Board of Directors. At the time of reporting there has been no need to consult the new auditor on any matters relating to Item 304 (2) (i) or any events as defined in paragraph (A) through (D) of Item 304 (2) (ii). The Registrant did not consult with Manning Elliott, Chartered Accountants on any matter at any time prior to the engagement.

3. See attached letter from Minni; Item #7, exhibit No. 6.

- b. No conditions in paragraphs (b) (1) through (b) (3) of this Item exist to report.

**Item 5. Other Events and Regulation FD Disclosure.**

**Item 6. Resignations of Registrant's Directors.**

--- No Disclosure Necessary ---

**Item 7. Financial Statements and Exhibits.**

- Exhibit No. 16.1 Notice of Change of Auditor
- Exhibit No. 16.2 Letter to J.A. Minni & Associates Inc.
- Exhibit No. 16.3 Letter to Manning Elliott
- Exhibit No. 16.4 Manning Elliott Letter to Company regarding Notice
- Exhibit No. 16.5 J.A. Minni & Associates Letter to Company re: Notice
- Exhibit No. 16.6 J.A. Minni & Associates Letter to Company re: Form 8-K

- Item 8. Change in Fiscal Year.  
Item 9. Regulation FD Disclosure.  
Item 10. Amendments to the Registrant's Code of Ethics or Waiver of a  
Provision of the Code of Ethics.  
Item 11. Temporary Suspension of Trading Under Registrant's  
Employee Benefit Plans  
Item 12. Results of Operations and Financial Condition  
--- No Disclosure Necessary ---

**SIGNATURE**

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.

Date: March 23, 2004      Bi-Optic Ventures Inc.  
(Registrant)

/s/ Harry Chew  
(Signature)  
(Harry Chew, President/Director)

**BI-OPTIC VENTURES INC.**

Suite 615 - 1030 West Georgia Street, Vancouver, B.C. V6E 2Y3  
PH: (604) 689-2646 FAX: (604) 689-1289

TO THE SHAREHOLDERS:

NOTICE OF CHANGE OF AUDITOR

It is proposed that the Company will change its auditor from J.A. Minni & Associates Inc., Chartered Accountants, of 750 West Pender Street, Suite 1104, Vancouver, British Columbia, to Manning Elliott, Chartered Accountants, of 1050 West Pender Street, 11th Floor, Vancouver, British Columbia. The former auditor J.A. Minni & Associates Inc. has resigned effective March 15, 2004, at the Company's request.

There are no reservations in any auditor's reports, no reportable disagreements between the Company and J.A. Minni & Associates Inc. and there have been no qualified opinions or denials of opinions by J.A. Minni & Associates Inc. in connection with the audits of the Company's two most recently completed fiscal years or any subsequent period.

This Notice, together with the required response letters from each of J.A. Minni & Associates Inc. and Manning Elliott have been reviewed by the Company's Board of Directors.

The resignation of J.A. Minni & Associates Inc. and the recommendation to appoint Manning Elliott as successor auditor has been approved by the Company's Board of Directors.

DATED this 18th day of March, 2004.

**BI-OPTIC VENTURES INC.**

Per: "Sonny Chew"  
Sonny Chew, Director

**BI-OPTIC VENTURES INC.**

Suite 615 - 1030 West Georgia Street, Vancouver, B.C. V6E 2Y3  
PH: (604) 689-2646 FAX: (604) 689-1289

March 18, 2004

J.A. Minni & Associates Inc.  
Chartered Accountants  
750 West Pender Street Suite 1104  
Vancouver, BC V6C 2T8

Dear Sirs:

**Re: Change in Auditors**

Please accept this letter as our request for your resignation as our auditor effective March 15, 2004.

We enclose a copy of a proposed Notice of Change of Auditor and form of letter addressed to the British Columbia Securities Commission, Alberta Securities Commission, Manning Elliott and us to be provided by your firm as the Company's former auditor as required by National Policy #31. If acceptable, please provide to our lawyer, Brian C. Irwin, at DuMoulin Black, 595 Howe Street, 10<sup>th</sup> Floor, Vancouver, British Columbia, V6C 2T5, five signed copies of your letter no later than 10 days from the date hereof.

Your cooperation is appreciated.

Yours very truly,

**BI-OPTIC VENTURES INC.**

Per: "Sonny Chew"  
Sonny Chew, Director

**BI-OPTIC VENTURES INC.**

Suite 615 - 1030 West Georgia Street, Vancouver, B.C. V6E 2Y3  
PH: (604) 689-2646 FAX: (604) 689-1289

March 18, 2004

Manning Elliott  
Chartered Accountants  
1050 West Pender Street 11th Floor  
Vancouver BC V6E 3S7

Dear Sirs:

**Re: Change in Auditors**

Please accept this letter as confirmation of our understanding that J.A. Minni & Associates, Chartered Accountants, have resigned as our auditor effective March 15, 2004 and that you have agreed to become our new auditor.

We enclose a copy of a proposed Notice of Change of Auditor and form of letter addressed to the British Columbia Securities Commission, Alberta Securities Commission, J.A. Minni & Associates Inc. and us to be provided by your firm as the Company's new auditor as required by National Policy #31. If acceptable, please provide to our lawyer, Brian C. Irwin, at DuMoulin Black, 595 Howe Street, 10th Floor, Vancouver, British Columbia, V6C 2T5, five signed copies of your letter no later than 10 days from the date hereof.

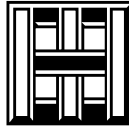
Your cooperation is appreciated.

Yours very truly,

**BI-OPTIC VENTURES INC.**

Per: "Sonny Chew"  
Sonny Chew, Director

Exhibit 16.4



**M A N N I N G   E L L I O T T**  
**C H A R T E R E D   A C C O U N T A N T S**

11th floor, 1050 West Pender Street, Vancouver, BC, Canada V6E 3S7

Phone: 604. 714. 3600   Fax: 604. 714. 3669   Web: manningelliott.com

March 18, 2004

British Columbia Securities Commission  
701 Georgia Street West 9th Floor  
PO Box 10142 Pacific Centre  
Vancouver BC V7Y 1L2

- and -

Alberta Securities Commission  
300 5th Avenue SW 4th Floor  
Calgary AB T2P 3C4

- and -

J.A. Minni & Associates Inc.  
Certified General Accountants  
750 Pender Street West Suite 1104  
Vancouver BC V6C 2T8

- and -

Bi-Optic Ventures Inc.  
1030 Georgia Street West Suite 615  
Vancouver BC V6E 2Y3

Dear Sirs:

**Re:   Bi-Optic Ventures Inc. (the "Company")**

As required by National Policy No. 31, we have reviewed the information contained in the Company's Notice of Change of Auditor dated March 18, 2004 and we do not disagree with the information contained in such notice.

Our understanding is that the notice will read as follows:

"It is proposed that the Company will change its auditor from J.A. Minni & Associates Inc., Chartered Accountants of 750 West Pender Street, Suite 1104, Vancouver, British Columbia, V6C 2T8 to Manning Elliott, Chartered Accountants, 1050 West Pender Street, 11th Floor, Vancouver, British Columbia, V6E 3S7. The former auditor J.A. Minni & Associates Inc. has resigned effective March 15, 2004, at the Company's request, as the Company decided to use the services of Manning Elliott.

There are no reservations in the auditor's reports, no reportable events and there have been no qualified opinions or denials of opinions by J.A. Minni & Associates Inc. in connection with the audits of the Company's two most recently completed fiscal years or any subsequent period.

March 18, 2004  
British Columbia Securities Commission  
Alberta Securities Commission  
J.A. Minni & Associates Inc.  
Bi-Optic Ventures Inc.  
Page 2

This Notice, together with the required response letters from each of J.A. Minni & Associates Inc. and Manning Elliott have been reviewed by the Company's Board of Directors.

The resignation of J.A. Minni & Associates Inc. and the recommendation to appoint Manning Elliott as successor auditor has been approved by the Company's Board of Directors."

We understand that the Notice of Change of Auditor, along with this letter and a similar letter from J.A. Minni & Associates Inc. will be provided to the Company's registered shareholders with the meeting materials relating to the Company's next general meeting of shareholders.

Yours truly,

MANNING ELLIOTT

A handwritten signature in black ink, appearing to read "Don Prest", written in a cursive style.

Per: Don Prest, CA

DMP/mvk/F:\MEV\DON\B\BI-OPTIC VENTURES INC\LETTER FROM SUCCESSOR AUDITOR.DOC

**J. A. MINNI & ASSOCIATES INC.**  
CERTIFIED GENERAL ACCOUNTANT

SUITE 1104-750 WEST PENDER STREET  
VANCOUVER, BRITISH COLUMBIA  
CANADA V6C 2T8

Jerry A. Minni, C.G.A. \*  
Geoffrey S. V. Pang, C.G.A., FCCA \*\*

TELEPHONE: (604) 683-0343  
FAX: (604) 683-4499

\* *Incorporated Professional*  
\*\* *Associate*

March 19, 2004

British Columbia Securities Commission  
#500-701 West Georgia Street P.O. Box 10142,  
Pacific Centre Vancouver, B.C. V7Y 1L2

and  
Alberta Securities Commission  
300 – 5th Avenue S.W. 4th Floor,  
Calgary, Alberta T2P 3C4

and  
Manning Elliott  
Chartered Accountants  
1050 West Pender Street 11th Floor  
Vancouver, B.C. V6E 3S7

and  
Bi-Optic Ventures Inc.  
1030 West Georgia Street Suite 615  
Vancouver, B.C. V6E 2Y3

Dear Sirs:

RE: **BI-OPTIC VENTURES INC. (the “Company”)**

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This Notice, together with the required response letters from each of J.A. Minni & Associates Inc. and Manning Elliott have been reviewed by the Company's Board of Directors.

The resignation of J.A. Minni & Associates Inc. and the recommendation to appoint Manning Elliott as successor auditor has been approved by the Company's Board of Directors."

I understand that the Notice of Change of Auditor, along with this letter and a similar letter from Manning Elliott will be provided to the Company's registered shareholders with the meeting materials relating to the Company's next general meeting of shareholders.

Yours, very truly,

**J.A. MINNI & ASSOCIATES INC.**

Per:

"J.A. Minni & Associates Inc."

Exhibit 16.6

**J. A. MINNI & ASSOCIATES INC.**  
CERTIFIED GENERAL ACCOUNTANT

Jerry A. Minni, C.G.A. \*  
Geoffrey S. V. Pang, C.G.A., FCCA \*\*

\* *Incorporated Professional*  
\*\* *Associate*

SUITE 1104-750 WEST PENDER STREET  
VANCOUVER, BRITISH COLUMBIA  
CANADA V6C 2T8

TELEPHONE: (604) 683-0343  
FAX: (604) 683-4499

March 23, 2004

Securities and Exchange Commission  
Washington, D.C. 20549

Dear Sirs:

RE: **BI-OPTIC VENTURES INC.**

I have read Item 4 (a) (1) of the Current Report on Form 8-K of Bi-optic Ventures Inc. dated March 23, 2004, and I agree with the statements contained therein insofar as they relate to my firm.

Yours truly

**J.A. MINNI & ASSOCIATES INC.**

**“J.A. MINNI”**  
Jerry A. Minni