

SECURITIES & EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-KA

CURRENT REPORT

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

Date of Report (Date of earliest event reported) August 10, 2001

Exact Name of Registration as Specified in Charter:

MAXUM DEVELOPMENT, INC.

State of Other Jurisdiction of Incorporation:

NEVADA

Commission File Number: 0-14047

IRS Employer Identification Number: 04-2392188

Address and Telephone Number of Principle Executive Offices:

6975 South Union Park Center, Ste #600
Salt Lake City UT 84047
(801) 256-9600

Item 4. Changes in Registrant's Certifying Accountant.

Effective August 10, 2001, the registrant served as the registrant's independent accountants, as its auditor, within the meaning of (1)(i) of Regulation S-K of the Securities and Exchange Commission. The engagement of the accountants was approved by the Board of Directors of the registrant.

Crouch, Bierwolf & Associates report on the registrant's financial statements ended December 31, 1999 and 2000 contained no qualifications as to audit scope, or accounting principles. However, the reports issued in 1999 and 2000 by the prior auditors were modified in respect to the registrant's ability to continue as a going concern.

As required by applicable rules of the Securities and Exchange Commission, Crouch, Bierwolf & Associates report on the registrant's financial statements ended August 10, 2001 the registrant was unaware of any disclosures, or audit scope of procedure, which disagreements, if any, Crouch, Bierwolf & Associates, would have caused it to make in its reports.

The registrant requested that Crouch, Bierwolf & Associates furnish it with a copy of the letter received by the registrant from Crouch, Bierwolf & Associates in response to the registrant's request, addressed to the Securities and Exchange Commission, filed pursuant to Item 16.1 to this Form 8-K.

On August 10, 2001, the registrant engaged Bierwolf, Nilson & Associates as its independent accountants following its termination of Crouch, Bierwolf & Associates. The Board of Directors approved the engagement of Bierwolf, Nilson & Associates with respect to the registrant's fiscal year ending December 31, 2001.

During the most recent fiscal year and during the most recent fiscal year, the registrant consulted with Bierwolf, Nilson & Associates regarding either: (i) a specified transaction, either completed or pending, which was rendered on the registrant's financial statements, or (ii) any matter that was either the subject of a financial reporting issue; or (ii) any matter that was either the subject of a financial reporting issue as defined in Item 304 (a) (1) (iv) of Regulation S-K and the Securities and Exchange Commission Regulation S-K, or a reportable event, as that term is defined in Item 304 (a) (1) (iv) of Regulation S-K.

Item 7. Exhibits

<u>Exhibit No.</u>	<u>Description</u>	<u>Page</u>
16	Letter on Change in Accountants	5

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1933, the undersigned hereby certifies that it has caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Maxum Development, Inc.

/s/ Paul Adams

President and Director

Date: August 10, 2001

**Crouch, Bierwolf & Associates
1453 South Major Street
Salt Lake City, Utah 84115**

August 10, 2001

Securities & Exchange Commission
Washington, D.C. 20549

Re: Maxum Development, Inc.
File No. 0-14047

Dear Sir or Madam:

We have read Item 4 of the Form 8-KA of Maxum Development, Inc. dated August 10, 2001, and agree with the statements contained therein except for information in the first paragraph relating to the engagement of Bierwolf, Nilson & Associates and information in the third paragraph relating to consultation with Bierwolf, Nilson & Associates about which we have no knowledge.

Very truly yours,

/s/Crouch, Bierwolf & Associates