

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): January 30, 2004

TRADING SOLUTIONS.COM INC.

(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction of incorporation)

333-85787

(Commission File Number)

88-0425691

(IRS Employer Identification Number)

2469 E. 7000 S., #214, Salt Lake City, Utah 84121

(Address of principal executive offices, including zip code)

(801) 274-1011

(Registrant's telephone Number, including area code)

Not applicable

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

Item 4. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure.

Sellers & Andersen, LLC, Certified Public Accountants located in Salt Lake City, Utah audited the financial statements of Trading Solutions.com, Inc. for the year ended September 30, 2003. Effective January 30, 2004, Sellers & Andersen, LLC merged with Madsen & Associates, CPA's, Inc. located in Murray, Utah.

The decision to accept the change was approved by the board of directors.

There were no disagreements between the Company and Sellers & Andersen, LLC. whether resolved or not resolved, on any matter of accounting principles or practices, financial statement disclosure or auditing, scope or procedure which, if not resolved, would have caused them to make reference to the subject matter of the disagreement in connection with their reports.

The Reports of Sellers & Andersen, LLC for the year of 2003 did not contain any adverse opinions or disclaimers of opinion, but noted as to uncertainty, audit scope or accounting principles as follows:

Note 4 of the audited financial statements of Trading Solutions.com, Inc. for the year ended September 30, 2003, addressed "Going Concern" uncertainties, which stated, in part, "Continuation of the Company as a going concern is dependent on obtaining

additional working capital and the management of the Company has developed a strategy, which it believes will accomplish this objective through short term related party loans, and equity funding, which will enable the Company to operate for the coming year." Management does not disagree with this statement.

Management did not consult Madsen & Associates, CPA's, Inc. regarding the application of accounting principles to a specific completed or contemplated transaction or the type of audit opinion that might be rendered, nor concerning any matter that was the subject of any disagreement or event.

Item 7. Financial Statements and Exhibits.

(a)	Exhibits.
16.1	Auditor's Consent Letter.

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned.

TRADING SOLUTIONS.COM INC.

Date: February 5, 2004

By: /s/ Mark L. Baum
Mark L. Baum
President, Chief Executive
Officer and Chairman of the Board

SELLERS & ANDERSEN, L.L.C.

Certified Public Accountants and Business Consultants
Member SEC Practice Section of the AICPA

941 East 3300 South, Suite 202
Salt Lake City, Utah 84106

Telephone 801 486-0096
Fax 801 486-0098

February 5, 2004

United States Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

To Whom It May Concern:

We have read Item 4 of the Form 8-K dated January 30, 2004 of Trading Solutions.com, Inc. and are in agreement with the statements contained therein. We have no basis to agree or disagree with other statements of the registrant contained in the Form 8-K.

Very truly yours,

/s/ Sellers & Andersen, L.L.C.