

UNITED STATES
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

February 9, 2004

Date of Report (Date of earliest event reported)

SUNCREST GLOBAL ENERGY CORP.

(Exact name of small business issuer as specified in its charter)

Nevada 0-31355 81-0438093

(State of incorporation) (Commission File Number) (I.R.S. Employer
Identification No.)

3353 South Main, #584

Salt Lake City, Utah 84115

(Address of principal executive offices)

(702) 946-6760

(Registrant's telephone number)

ITEM 4: CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

On February 12, 2004, our independent auditors, Chisholm & Associates, Certified Public Accountants, informed us that on February 9, 2004, that firm had merged its operations into Chisholm, Bierwolf & Nilson, LLC. Chisholm & Associates had audited our financials statements for the past two fiscal years ended June 30, 2003 and 2002 and its reports for each of the two fiscal years were modified as to the uncertainty of Suncrest Global Energy Corp.'s ability to continue as a going concern. Except for this modification, the reports did not contain an adverse opinion, disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles. There were no disagreements with Chisholm & Associates on any matter regarding accounting principles or practices, financial statement disclosure, or auditing scope or procedure during the past two fiscal years or any subsequent interim period preceding the date of resignation. Our board of directors approved the change in auditors.

During the two most recent fiscal years ended June 30, 2003 and 2002, and through February 12, 2004, we did not consult with Chisholm, Bierwolf & Nilson, LLC regarding either: (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on our financial statements, and neither a written report was provided to us nor oral advice was provided that Chisholm, Bierwolf & Nilson, LLC concluded was an important factor considered by us in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement or a reportable event.

ITEM 7: FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS

(c) Exhibits.

16 Letter of agreement from Chisholm & Associates

SIGNATURES

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.

Suncrest Global Energy Corp.

/s/ John W. Peters

Date: February 12, 2004 By: _____

John W. Peters

President and Director

CHISHOLM & ASSOCIATES
Certified Public Accountants

A Professional Corporation P.O. Box 540216 Office (801) 292-8756
North Salt Lake, Utah 84054-0216 Fax (801) 292-8809

February 12, 2004

Securities and Exchange Commission
Washington, DC 20549

Re: Suncrest Global Energy Corp.

Gentlemen:

We have read Item 4 "CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANTS" contained in Suncrest Global Energy Corp.'s 8-K and are in agreement with the statements contained therein, as they relate to our firm.

Very truly yours,

/s/ Chisholm & Associates

Chisholm & Associates
North Salt Lake, Utah