

# BROADWIND ENERGY, INC.

## FORM 8-K/A (Amended Current report filing)

Filed 06/15/06 for the Period Ending 05/17/06

Address	3240 S. CENTRAL AVENUE CICERO, IL 60804
Telephone	708-780-4800
CIK	0001120370
Symbol	BWEN
SIC Code	3360 - Nonferrous Foundries (castings)
Industry	Misc. Capital Goods
Sector	Capital Goods
Fiscal Year	12/31

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

**FORM 8-K/A**  
**Amendment No. 1**

**CURRENT REPORT**

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

Date of Report (Date of earliest event reported): **May 17, 2006**

**TOWER TECH HOLDINGS INC.**  
(Exact name of registrant as specified in its charter)

**Nevada**  
(State or other jurisdiction  
of incorporation)

**0-31313**  
(Commission  
File Number)

**88-0409160**  
(IRS Employer  
Identification No.)

**980 Maritime Drive, Suite 6, Manitowoc, Wisconsin 54220**  
(Address of principal executive offices) (Zip Code)

**(920) 684-5531**  
Registrant's telephone number, including area code

**Not applicable**  
(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 Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

#### **Item 4.01 Changes in Registrant's Certifying Accountant**

On May 17, 2006, the registrant engaged Carver Moquist & O'Connor, LLC ("Carver") to serve as the registrant's independent registered public accountants for the fiscal year ending December 31, 2006. Also on that date, Kyle L. Tingle, CPA, LLC ("Tingle") was dismissed as the registrant's independent registered public accounting firm. The registrant decided to engage Carver, as it had audited the financial statements for Tower Tech Systems, Inc. for the fiscal years ended December 31, 2005 and 2004. Tower Tech Systems, Inc. is the accounting survivor of the reverse acquisition transaction that closed in February 2006. Tingle had audited the financial statements for the entity formerly known as Blackfoot Enterprises, Inc. The registrant's board of directors approved both actions.

The audit reports of Tingle on the financial statements for each of the past two years as of December 31, 2005 and December 31, 2004 contained a separate paragraph stating: "The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 1 to the financial statements, the Company has no operations and has no established source of revenue. This raises substantial doubt about its ability to continue as a going concern. Management's plan in regard to these matters is also described in Note 1. The financial statements do not include any adjustments that might result from the outcome of this uncertainty." There were no other adverse opinions, disclaimers of opinions, or qualifications or modifications as to uncertainty, audit scope, or accounting principles.

During the two most recent fiscal years and the subsequent interim period through May 17, 2006, there were no disagreements with Tingle on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to the satisfaction of Tingle, would have caused it to make reference to the subject matter of the disagreement in connection with its report. The registrant has requested Tingle to furnish it a letter addressed to the Commission stating whether it agrees with the above statements. A copy of that letter is filed as an exhibit to this amended Form 8-K.

There were no other "reportable events" as that term is described in Item 304(a)(1)(iv) of Regulation S-B occurring within the registrant's two most recent fiscal years and the subsequent interim period ending May 17, 2006.

During the registrant's two most recent fiscal years and through May 17, 2006, the date prior to the engagement of Carver, neither the registrant nor anyone on its behalf consulted Carver regarding the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the registrant's consolidated financial statements.

**Item 9.01 Financial Statements and Exhibits**

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**Regulation  
S-K Number**

16.1

Letter from Kyle L. Tingle, CPA, LLC

**Document**

**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.

**TOWER TECH HOLDINGS INC.**

June 15, 2006

By: /s/ Samuel W. Fairchild  
Samuel W. Fairchild  
Interim Chief Executive Officer

**EXHIBIT 16.1**

**LETTER FROM KYLE L. TINGLE, CPA, LLC**

**[KYLE L. TINGLE LETTERHEAD]**

June 14, 2006

Tower Tech Holdings, Inc.  
fka Blackfoot Enterprises, Inc.  
980 Maritime Drive, Suite 6  
Manitowoc, Wisconsin 54220

Gentlemen:

This letter is to be filed in connection with the Periodic Report on Form 8-K filed with the Securities and Exchange Commission on May 17, 2006. This letter is to confirm my dismissal as auditor of Blackfoot Enterprises, Inc. (the "Company") (File Number 0-31313), effective after the filing of the Form 10-KSB for the fiscal year ended December 31, 2005 and the reorganization of the Company.

At this time, there are no accounting disagreements on the financial statements prepared by this firm and filed with the Securities and Exchange Commission. I will be willing to cooperate with successor accountant to try to make a smooth transition for future filings. Further, I agree with the disclosures made by the Company on the Form 8-K.

I have returned to you all original records provided to me in previous engagements. My working paper files are the property of my firm. These will be maintained by me in accordance with my retention policy. I will consider any requests for copies of documents in out working paper files from you or the successor firm. However, providing such copies is at my discretion. Reasonable copying costs will be due and payable on a COD basis for any documents the successor auditor may require.

If you have any questions regarding this communication, please contact Kyle L. Tingle at (702) 450- 2200.

Sincerely,

*/s/ KYLE L. TINGLE, CPA, LLC*

*Kyle L. Tingle, CPA, LLC*

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**E-MAIL: KTINGLE@KYLETINGLECPA.COM**