

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: April 20, 2001

HOUSTON OPERATING COMPANY

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(Exact name of registrant as specified in its charter)

Delaware	000-31553	76-0307819
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(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)
1145 W. Rockland Drive, Littleton, CO		80127
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(Address of principal executive offices)		(Postal Code)

Registrant's telephone number, including area code: None.  
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Item 1. Changes in Control of Registrant

None.

Item 2. Acquisition or Disposition of Assets

None.

Item 3. Bankruptcy or Receivership

None.

Item 4. Changes in Registrant's Certifying Accountant

Oppenheim and Ostrick, CPAs, former CPAs for the Company, resigned as auditor on April 16, 2001. Michael Johnson & Co., CPAs of Englewood, Colorado were engaged as auditors for the Company on April 16, 2001.

The Change of Accountants was approved by the Board of Directors. No audit committee exists other than the members of the Board of Directors.

In connection with audit of the most recent fiscal year and through the date of termination of the accountants, no disagreements exist with any former accountant on any matter of accounting principles or practices, financial statement disclosure, or auditing scope of procedure, which disagreements if not resolved to the satisfaction of the former accountant would have caused them to make reference in connection with his report to the subject of the disagreement(s).

The audit report by Oppenheim and Ostrick, CPAs for the year ended December 31, 2000, contained an opinion which included a paragraph discussing uncertainties related to continuation of the Registrant as a going concern. Otherwise, the audit report by Oppenheim and Ostrick, CPAs for the year ended December 31, 2000 did not contain an adverse opinion or disclaimer of opinion, nor was qualified or modified as to uncertainty, audit scope, or accounting principles.

Item 5. Other Events

None.

Item 6. Resignation and Appointment of Directors

None.

Item 7. Financial Statements, Pro Forma Financials, & Exhibits

Financial Statements:

None.

Pro Forma Financial Statements:

None.

Exhibits:

EX-16.1 Resignation of Oppenheim and Ostrick, CPAs

EX-16.2 Resignation of Oppenheim and Ostrick, CPAs

EX-23.1 Consent of Oppenheim and Ostrick, CPAs

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 thereunto duly authorized.

Date: April 16, 2001

HOUSTON OPERATING COMPANY

By: /s/ J.R. Nelson

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J.R. Nelson, President

Resignation of Oppenheim and Ostrick, CPAs

OPPENHEIM AND OSTRICK, CPAs 4256 Overland Drive Culver City, CA 90230 Telephone  
310/839-3930  
Fax 310/839-3776

April 20, 2001

Mr. J.R. Nelson, President  
Houston Operating Company  
1145 Rockland Drive  
Littleton, CO 80127

Dear Mr. Nelson:

This is to confirm that the client-auditor relationship between Houston  
Operating Company (Commission File Number 000-31553) and Oppenheim and Ostrick,  
CPAs has ceased.

Sincerely,

/s/ Oppenheim and Ostrick

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OPPENHEIM AND OSTRICK, CPAs

Resignation of Oppenheim and Ostrick, CPAs

OPPENHEIM AND OSTRICK, CPAs 4256 Overland Drive Culver City, CA 90230 Telephone  
310/839-3930  
Fax 310/839-3776

April 20, 2001

Houston Operating Company  
1145 Rockland Drive  
Littleton, CO 80127

Dear Mr. Nelson:

We are advising you as follows:

1. Oppenheim and Ostrick, CPAs resigned as auditor effective April 16, 2001, at the request of Houston Operating Company.
2. In connection with the audit of the most recent fiscal year, no disagreement(s) exist with any former accountant on any matter of accounting, principles, or practices, financial statement disclosure, or auditing scope or procedure, which disagreement(s), if not resolved to the satisfaction of the former accountant would have caused them to make reference in connection with their report to the subject of the disagreement(s).

The audit report by Oppenheim and Ostrick, CPAs for the year ended December 31, 2000, contained an opinion which included a paragraph discussing uncertainties related to continuation of the Registrant as a going concern. Otherwise, the audit report by Oppenheim and Ostrick, CPAs for the year ended December 31, 2000, did not contain an adverse opinion or disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope, or accounting principles.

I trust this letter will fulfill your requirements.

Sincerely,

/s/ Oppenheim and Ostrick  
Oppenheim and Ostrick, CPAs

Consent of Oppenheim & Ostrick, CPAs

SECURITIES AND EXCHANGE COMMISSION  
450 5th Street, N.W.  
Washington, D.C. 20549

Gentlemen:

We have read and agree with the comments in Item 4 of the Form 8-K of  
Houston Operating Company dated April 16, 2001.

Oppenheim & Ostrick, CPAs

/s/ Oppenheim & Ostrick

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Culver City, California