

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

Amendment No. 1 to
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): February 27, 2006

PASW, INC.

(Exact name of Registrant as specified in its charter)

California

333-75137

77-0390628

(State or other jurisdiction of
incorporation or organization)

(Commission File Number)

(IRS employer
identification no.)

**9453 Alcosta Boulevard,
San Ramon, California**

94583

(Address of principal executive offices)

(Zip Code)

**Registrant's telephone number, including
area code:**

(925) 828-0934

(Registrant's 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:

- 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))

Section 4 - Matters Related to Accountants and Financial Statements

Item 4.01 Changes in Registrant's Certifying Accountant.

The Company was notified on February 2, 2006 by Skeehan & Company that it is was exiting the business of auditing publicly traded companies and would not stand for re-election as our independent accountant for the period ended December 31, 2005. Skeehan & Co. has been our independent accountant since February 27, 2003, and has issued an unqualified opinion on our financial statements for the years ended December 31, 2003 and 2004.

There were no disagreements with the Skeehan & Co. on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure during the years ended December 31, 2004 and 2005 and the subsequent interim period through the date of their declination , which, if not resolved to their satisfaction, would have caused them to make reference to the subject matter of the disagreement(s) in connection with its report.

Neither our Board of Directors nor any of its committees recommended a change in our independent accountant.

The Company selected Farber Hass Hurley & McEwen as its new independent accountant effective February 27, 2006. Prior to such date, we did not consult with Farber Hass Hurley & McEwen regarding (i) the application of accounting principles, (ii) the type of audit opinion that might be rendered by them, or (iii) any other matter that was the subject of a disagreement between us and our former independent accountant.

The Company's Board of Directors recommended and approved the change in the Company's certifying accountants

Section 9 - Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

| Exhibit No. | Description |
|--------------------|--------------------|
|--------------------|--------------------|

| | |
|------|---------------------------|
| 99.1 | Letter from Skeehan & Co. |
|------|---------------------------|

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.

Date: March 22 , 2006 **PASW, INC.**
(Registrant)
/s/ William E. Sliney
William E. Sliney, President, Chief Financial Officer and Director

Securities and Exchange Commission
450 5th Street NW
Washington, DC 20549

Gentlemen:

We have read and agree with the representations in Item 4.01 of Amendment No. 1 to Form 8-K of PASW, INC. as amended March 22, 2006 relating to Skeeahan & Company.

Skeeahan & Company
Certified Public Accountants
/s/ Joe Skeeahan
Joe Skeeahan, Managing Partner

Pasadena, California
March 22, 2006

PASW, Inc.
9453 Alcosta Boulevard,
San Ramon, California 94583

March 22, 2006

Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street NW
Washington, D.C. 20549
Attention: Kathleen Collins, accounting Branch Chief

Re: **PASW, Inc.**
Item 4.01 Form 8-K
Filed March 7, 2006
File no. 000-26895

Dear Ms. Collins:

In response to the Staff's letter to us dated March 13, 2006, we are filing concurrently herewith Amendment Number 1 to our Form 8-K dated March 7, 2006. The numbering below corresponds to the numbering in the Staff's letter to us.

Comment #

1. We have revised the disclosure to indicate the date the former accountant declined to stand for re-election.
2. We have expanded the disclosure as requested.
3. We have corrected the typographical error and "dependent" now reads "independent."
4. As requested our former accountant has undated their letter to indicate that they agree with the revised Form 8-K disclosures and such revised letter has been filed as an exhibit to the amended Form 8-K.

In addition to the above, we acknowledge that:

- The company is responsible for the adequacy and accuracy of the disclosure in the filing;
- Staff comments or changes to disclosures in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- The company may not assert staff comments as a defense in any proceedings initiated by the Commission or any person under the federal securities laws of the United States.

Please contact the undersigned at (925) 828-0934 with any questions or comments.

Respectfully submitted,

/s/ William E. Sliney
William E. Sliney
President and Chief Financial Officer