

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A-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): **October 9, 2008**

Commission File Number 000-28638

THE FLOORING ZONE, INC.

(Exact Name of Registrant as Specified in its Charter)

Nevada

(State or other jurisdiction of incorporation or
organization)

20-0019425

(IRS Employer Identification Number.)

1245 Brickyard Road, Suite 590, Salt Lake City, Utah

(Address of principal executive offices)

84106

(Zip code)

(801) 433-2000

(Registrant's Executive Office Telephone Number)

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))
-

Explanatory Note to Amendment No. 1 to Current Report on Form 8-K

This Amendment No. 1 on Form 8-K/A amends the Current Report on Form 8-K filed by The Flooring Zone, Inc. (the "Company") with the United States Securities and Exchange Commission on October 14, 2008 (the "Original Current Report") by amending and superseding Item 4.01 set forth therein to clarify that on October 10, 2008 the board of directors of the Company dismissed Mantyla McReynolds LLC as the Company's independent registered public accounting firm.

Exhibit 16.1 of Item 9.01 "*Financial Statements and Exhibits*" is also hereby revised to provide a new letter from Mantyla McReynolds in response to this Amendment No. 1.

This Amendment speaks only of the original filing date of the Original Current Report and, except for Items 4.01 and 9.01, is unchanged from the Original Current Report. This Amendment does not reflect events after the filing of the Original Current Report or modify or update those disclosures affected by subsequent events.

Item 4.01 Changes in Registrant's Certifying Accountant

As noted above, Profire is considered the accounting acquirer for accounting purposes as a result of the closing of the Acquisition Agreement. On October 10, 2008 the board of directors of the Flooring Zone dismissed Mantyla McReynolds, LLC, the firm that had been serving as the independent registered public accounting firm of the Flooring Zone and engaged Child, Van Wagoner & Bradshaw, PLLC, the firm that has served as the independent registered public accounting firm of Profire.

The audit reports of Mantyla McReynolds LLC for the fiscal years ended December 31, 2007 and December 31, 2006 did not contain an adverse opinion, disclaimer of opinion or qualification or modification as to uncertainty, audit scope or accounting principles, except for a going concern paragraph expressing substantial doubt about the ability of the Company to continue as a going concern.

In connection with its audits for the past two fiscal years and review of unaudited financial statements through June 30, 2008 and through the date of dismissal there were no disagreements with Mantyla McReynolds LLC, on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which if not resolved to the satisfaction of Mantyla McReynolds LLC, would have caused them to make reference to the subject matter thereto in its reports on the financial statements for such years.

During the two most recent fiscal years and through October 10, 2008 there have been no reportable events (as defined in Regulation S-K, Item 304(a)(1)(v)).

The Company has provided Mantyla McReynolds, LLC with a copy of the foregoing disclosure and requested that Mantyla McReynolds, LLC provide the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements made by the Company in response to this Item. A copy of such letter, dated October 21, 2008, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

On October 10, 2008, the board of directors engaged Child, Van Wagoner & Bradshaw, PLLC to serve as the Company's independent registered public accounting firm. During the two most recent fiscal years and through October 10, 2008, the Company had not consulted with Child, Van Wagoner & Bradshaw, PLLC regarding (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 no written report or oral advice was provided to us by Child, Van Wagoner & Bradshaw, PLLC that was an important factor considered by our audit committee in reaching a decision as to an accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement (within the meaning of Instruction 4 of Item 304 of Regulations S-K), or a reportable event (as that term is defined in Item 304(a)(1)(v) of Regulation S-K.)

Item 9.01 Financial Statements and Exhibits

(a) Financial Statements of Business Being Acquired

Audited financial statements of Profire Combustion, Inc.*

(b) Pro Forma Financial Information

Not applicable

(c) Pro Forma Financial Information - Shell Company Transaction

Unaudited condensed combined pro forma balance sheet at March 31, 2008*

Unaudited condensed combined pro forma statement of operations and comprehensive income for the years ended December 31, 2008 and March 31, 2008*

Unaudited condensed combined pro form balance sheet at June 30, 2008*

Unaudited condensed combined pro forma statement of operations and comprehensive income for the three months ended June 30, 2008*

Mantyla McREYNOLDS LLC
The CPA. Never Underestimate The Value.

October 21, 2008

Securities and Exchange Commission
Office of the Chief Accountant
100 F Street, N.E.
Washington, DC 20549

Dear Sir/Madam:

We have read the statements included in the Form 8-K/A-1 dated October 9, 2008, of The Flooring Zone, Inc., filed with the Securities and Exchange Commission and are in agreement with the statements contained in Item 4.01 regarding our firm. We are not in a position to agree or disagree with the statements in Item 4.01 regarding the engagement of another independent registered public accounting firm.

Very truly yours,

Mantyla McReynolds LLC
Mantyla McReynolds, LLC

POULTON & YORDAN
ATTORNEYS AT LAW

324 SOUTH 400 WEST, SUITE 250
SALT LAKE CITY, UTAH 84101

Richard T. Ludlow

Telephone: (801) 355-1341

Fax: (801) 355-2990

Email: post@poulton-yordan.com

October 21, 2008

Jeffrey Gordon
Staff Accountant
United States Securities and Exchange Commission
Division of Corporation Finance
Washington, D.C. 20549

Re: The Flooring Zone, Inc.
Form 8-K Item 4.01 Filed October 14, 2008
File No.: 0-52376

Dear Mr. Gordon:

At the request of the management of The Flooring Zone, Inc., (the "Company" or "Flooring Zone") we are responding to the comments raised by the staff at the Securities and Exchange Commission in your letter dated October 15, 2008. Following are the Company's responses to your comments.

1. Please amend your Form 8-K to state whether the former accountant resigned, declined to stand for re-election or was dismissed, and the specific date, as required by Item 304(a)(1)(i) of Regulation S-K. It is not sufficient to state that the company "terminated" the accountant.

The Company will amend its Current Report on Form 8-K to clarify and state that on October 10, 2008, the Company's board of directors dismissed Mantyla McReynolds LLC.

2. To the extent that you make changes to the Form 8-K to comply with our comments, please obtain and file an updated Exhibit 16 letter from the former accountants stating whether the accountant agrees with the statements made in your revised Form 8-K.

The Company will file an updated Exhibit 16 letter from Mantyla McReynolds LLC stating whether they agree with the statements made in the Company's amended Current Report.

Attached to this letter, please find a statement from the Company acknowledging that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments in the filings reviewed by the staff 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 proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Thank you for your assistance in this matter. If you have any questions or require additional information, please contact me directly.

Very truly yours,

POULTON & YORDAN

/s/ Richard T. Ludlow
Richard T. Ludlow
Attorney at Law

October 21, 2008

Jeffrey Gordon
Staff Accountant
United States Securities and Exchange Commission
Division of Corporation Finance
Washington, D.C. 20549

Re: The Flooring Zone, Inc.
Form 8-K Item 4.01 Filed October 14, 2008
File No.: 0-52376

Dear Mr. Gordon:

In connection with the Company's response to the comments raised by the staff at the Securities and Exchange Commission in your letter dated October 15, 2008, the Company acknowledges that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments in the filings reviewed by the staff 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 proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any questions or require additional information, please contact me directly.

Sincerely,

/s/ Andrew Limpert
Andrew Limpert
Corporate Secretary