

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

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**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 15, 2006

**CELLULAR TECHNICAL SERVICES COMPANY, INC.**

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(Exact Name of Registrant as Specified in Charter)

Delaware  
(State or Other Jurisdiction  
of Incorporation)

0-19437  
(Commission  
File No.)

11-2962080  
(IRS Employer  
Identification No.)

20 East Sunrise Highway, Suite 200, Valley Stream, New York

11581

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(Address of Principal Executive Offices)

(Zip Code)

Registrant's telephone number, including area code: (516) 568-0100

Not Applicable

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(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))

**Item 4.01. Changes in Registrant’s Certifying Accountant.**

As previously reported in the current report on Form 8-K filed by Cellular Technical Services Company, Inc. (the “Company”) with the Securities and Exchange Commission on May 19, 2006, the Company received a letter from Stonefield Josephson, Inc. (“Stonefield”) confirming Stonefield’s resignation as the Company’s independent auditor on May 15, 2006. A copy of the letter is filed as Exhibit 16.1 to this Form 8-K/A.

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**Item 9.01. Financial Statements and Exhibits.**

(a) Exhibits

16.1 [Letter from Stonefield Josephson, Inc. to the Securities and Exchange Commission dated May 19, 2006](#)

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: May 22, 2006

CELLULAR TECHNICAL SERVICES COMPANY, INC.

By: /s/ Kenneth Block  
Name: Kenneth Block  
Title: Chief Financial Officer

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**Exhibit Index**

**Exhibit No.**

**Description**

16.1 Letter from Stonefield Josephson, Inc. to the Securities and Exchange Commission dated May 19, 2006

[Letterhead of Stonefield Josephson, Inc.]

May 19, 2006

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Re: Cellular Technical Services Company, Inc. (0-19437)

Commissioners:

We have read the statements by registrant Cellular Technical Services Company, Inc. contained in Item 4.01 of its Form 8-K dated May 19, 2006, which was filed with the United States Securities and Exchange Commission on May 19, 2006 (copy attached). Stonefield Josephson, Inc. agrees with the statements concerning it in the first sentence in the first paragraph and in the second, third and fourth paragraphs of Item 4.01 in such Form 8-K. We have no basis to agree or disagree with the second and third sentences in first paragraph of Item 4.01.

Very truly yours,

/s/ Stonefield Josephson, Inc.

CERTIFIED PUBLIC ACCOUNTANTS