

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 (Date of earliest event reported) September 29, 2000

CECO ENVIRONMENTAL CORP.

(Exact name of registrant as specified in its charter)

NEW YORK ----- (State or other jurisdiction of incorporation or organization)	0-7099 ----- (Commission File Number)	13-2566064 ----- (IRS Employer Identification No.)
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505 UNIVERSITY AVENUE, SUITE 1400, TORONTO, ONTARIO, CANADA ----- (Address of principal executive offices)	M5G 1X3 ----- (Zip Code)
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Registrant's telephone number, including area code 416-593-6543

NO CHANGE

(Former name or former address, if changed since last report.)

Item 4. Changes in Registrant's Certifying Accountant

On September 28, 2000, the Registrant dismissed the firm of Margolis & Company P. C. ("Margolis") as the Registrant's principal independent accountant. Also on September 28, 2000, the Registrant engaged the firm of Deloitte & Touche LLP to serve as its principal independent accountant. Such actions were recommended by the Audit Committee and approved by the Board of Directors of the Registrant.

The report of Margolis on the Registrant's consolidated financial statements for the fiscal years 1999 and 1998 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

In connection with the audits of the two fiscal years ended December 31, 1999 and 1998, and during subsequent interim periods, there were no disagreements on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedures which, if not resolved to the satisfaction of Margolis, would have caused Margolis to make reference to the matter in its report.

The Registrant has provided Margolis with a copy of the disclosures contained herein and has requested that Margolis furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements made by the Registrant herein. A copy of the Margolis letter, dated September 29, 2000, is filed as Exhibit 16.1.

Item 7. Financial Statements and Exhibits

(c) Exhibits

16.1 Letter of Margolis & Company P. C. to the Securities and Exchange Commission

CECO ENVIRONMENTAL CORP.

SIGNATURE

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.

CECO Environmental Corp.
(Registrant)

By: /s/ Marshall J. Morris

Marshall J. Morris
Vice President of Finance & Administration
and Chief Financial Officer

Date: September 29, 2000

Securities and Exchange Commission
Washington, DC 20549

Ladies and Gentlemen:

We were previously principal accountants for CECO Environmental Corp. and, under the date of February 24, 2000, we reported on the consolidated financial statements of CECO Environmental Corp. and subsidiaries as of and for the years ended December 31, 1999 and 1998. On September 28, 2000, our appointment as principal accountants was terminated. We have read CECO Environmental Corp's. statements included under Item 4 of its Form 8-K dated September 29, 2000, and we agree with such statements except that we are not in a position to agree or disagree with CECO Environmental Corp.'s statement that the change was approved by the Audit Committee of the Board of Directors.

/s/ Margolis & Company P.C.

Certified Public Accountants

Bala Cynwyd, Pennsylvania

September 29, 2000