

Zolon Corp
Form 8-K
April 28, 2011

UNITED STATES

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): April 27, 2011

Zolon Corporation
(Exact name of registrant as specified in its charter)

Florida
(State or Other Jurisdiction of Incorporation)

033-42498
(Commission File Number)

65-0254624
(IRS Employer Identification Number)

2850 Golf Road, Suite 30, Rolling Meadows, Illinois, 60008
(Address of principal executive offices)

(312) 919-4447
(Registrant's telephone number, including area code)

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 (see General Instruction A.2. below):

- 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 240.14-12)
- 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 13-e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

SECTION 4: FINANCIAL INFORMATION

ITEM CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

4.01:

Termination of Engagement of Prior Firm.

Effective April 27, 2011, the Company's Board of Directors, acting as its Audit Committee, terminated the engagement of RBSM LLP ("RBSM") as the Company's independent registered public accounting firm. RBSM was engaged on March 11, 2011 and did not issue a report on the Company's consolidated financial statements during the most recent two fiscal years and through April 27, 2011. From March 11, 2011 through April 27, 2011, the Company has not had any disagreements with RBSM on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to RBSM's satisfaction, would have caused them to make reference thereto in their reports on the Company's financial statements for such year. From March 11, 2010 through April 27, 2010, there were no reportable events, as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided RBSM with a copy of the disclosures it is making in response to this Item 4.01 and was requested to furnish a letter addressed to the Securities & Exchange Commission stating whether or not it agrees with the above statements.

A copy of the letter from RBSM is attached hereto as Exhibit 16.1

Engagement of New Firm.

Effective on April 27, 2011 (the "Engagement Date"), the Company engaged Schulman Wolfson & Abruzzo, LLP, ("SWALLP") as its independent registered public accounting firm for the Company's fiscal year ended December 31, 2010. The engagement of SWALLP as the Company's independent registered public accounting firm was approved by the Company's Board of Directors, acting as its Audit Committee.

During the two most recent fiscal years and through the Engagement Date, the Company has not consulted with SWALLP regarding either:

the application of accounting principles to any specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report was provided to the Company nor oral advice was provided that SWALLP concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or

any matter that was either the subject of a disagreement (as defined in paragraph (a)(1)(iv) of Item 304 of Regulation S-K and the related instructions thereto) or a reportable event (as described in paragraph (a)(1)(v) of Item 304 of Regulation S-K).

ITEM 9.01: FINANCIAL STATEMENTS AND EXHIBITS

Financial statements of business acquired – Not required;

Pro forma financial information – Not required;

Shell Company Transactions – Not required;

Exhibits

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

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|------|---|
| 16.1 | <u>Letter dated April 27, 2011, from RBSM, LLP, Certified Public Accountants, to the Securities and Exchange Commission regarding change in certifying accountant of Zolon Corporation.</u> |
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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.

ZOLON CORPORATION

April 27, 2011

By: /s/ Dhru Desai
Dhru Desai
Chief Financial Officer

EXHIBIT INDEX

| Exhibit No. | Description of Exhibit |
|-------------|---|
| 16.1 | <u>Letter dated April 27, 2011, from RBSM, LLP, Certified Public Accountants, to the Securities and Exchange Commission regarding change in certifying accountant of Zolon Corporation.</u> |