

SOLITRON DEVICES INC  
Form 8-K  
January 29, 2013

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 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): January 24, 2013

Solitron Devices, Inc.

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(Exact Name of Registrant as Specified in Its Charter)

Delaware

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(State or Other Jurisdiction of Incorporation)

001-04978  
(Commission File Number)

22-1684144  
(IRS Employer Identification No.)

3301 Electronics Way, West Palm Beach, Florida  
(Address of Principal Executive Offices)

33407  
(Zip Code)

(561) 848-4311

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(Registrant's Telephone Number, Including Area Code)

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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 (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 240.14a-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.

(a) On January 24, 2013, Solitron Devices, Inc. (the "Company"), terminated the engagement of Thomas, Howell, Ferguson, P.A. ("THF") as the Company's independent registered public accounting firm. The Audit Committee of the Board of Directors of the Company recommended and approved the decision to terminate THF.

THF was engaged on September 1, 2012 in connection with the merger of Meeks International, Inc. ("Meeks") with and into THF. Meeks served as the Company's independent registered public accounting firm from February 15, 2011 through September 1, 2012, the time of the merger with THF. As a result, THF has not audited any of the Company's financial statements. Meeks previously audited the Company's consolidated financial statements for the fiscal years ended February 29, 2012 and February 28, 2011. Meeks reports on the consolidated financial statements of the Company for the fiscal years ended February 29, 2012 and February 28, 2011 did not contain an adverse opinion nor a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

In connection with Meek's audit of the Company's financial statements for the fiscal years ended February 29, 2012 and February 28, 2011, and through the interim period ended September 1, 2012, the Company has had no disagreement with Meeks on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreement, if not resolved to the satisfaction of Meeks, would have caused Meeks to make a reference to the subject matter of the disagreements in connection with its reports on the consolidated financial statements for the fiscal years ended February 29, 2012 and February 28, 2011. Also, in connection with THF's service to the Company as its independent registered public accounting firm from September 1, 2012 to January 24, 2013, the Company has had no disagreement with THF on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure.

A letter from THF dated January 28, 2013 is attached as Exhibit 16.1 to this Form 8-K .

(b) New Independent Registered Public Accounting Firm

The Company's Audit Committee reviewed the qualifications of several potential applicants and chose Goldstein Schechter Koch, P.A. ("GSK") as the successor independent registered public accounting firm to be engaged effective January 24, 2013.

Prior to engaging GSK, neither the Company nor anyone acting on the Company's behalf consulted GSK regarding either (i) the application of accounting principles to a specific completed or proposed transaction, or the type of audit opinion that might be rendered on the Company's financial statements, and either a written report was provided to the Company or oral advice was provided that was an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issues, or (ii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and related instructions to such item) or a reportable event (as described in Item 304 (a)(1)(v) of Regulation S-K).

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits:

16.1 Letter from Thomas, Howell, Ferguson, P.A. dated January 28, 2013 to the Securities and Exchange Commission.



SIGNATURE

Pursuant to the requirement 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.

January 28, 2013

SOLITRON DEVICES, INC.

/s/ Shevach Saraf  
Chairman, Chief Executive Officer,  
President, Chief Financial Officer  
& Treasurer

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EXHIBIT INDEX

Exhibit No.	Description
16.1	Letter from Thomas, Howell, Ferguson, P.A. dated January 28, 2013 to the Securities and Exchange Commission.