

CYBERLUX CORP
Form 8-K
August 06, 2007

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549**

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of the Securities and Exchange Act of 1934

Date of Report (Date of earliest reported): August 1, 2007

CYBERLUX CORPORATION

(Exact name of registrant as specified in charter)

<u>Nevada</u> (State or other jurisdiction of incorporation)	<u>000-33415</u> (Commission File Number)	<u>91-2048978</u> (IRS Employer Identification No.)
--	---	---

<u>4625 Creekstone Drive, Suite 130, Research Triangle Park, Durham, NC</u> (Address of principal executive offices)	<u>27703</u> (Zip Code)
---	----------------------------

Registrant's telephone number, including area code: (919) 474-9700

Copies to:

Gregory Sichenzia, Esq.
Sichenzia Ross Friedman Ference LLP
61 Broadway, 32nd Floor
New York, New York 10006
Phone: (212) 930-9700
Fax: (212) 930-9725

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 Instructions 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.

Previous independent registered public accounting firm

On August 1, 2007, Cyberlux Corporation (the "Company") advised Russell Bedford Stefanou Mirchandani LLP ("RBSM") that the firm was dismissed as the Company's registered public accounting firm. The decision to dismiss RBSM as the Company's independent registered public accounting firm was approved by the Company's Board of Directors on August 1, 2007. Except as noted in the paragraph immediately below, the reports of RBSM on the Company's consolidated financial statements for the years ended December 31, 2006 and 2005 did not contain an adverse opinion or disclaimer of opinion, and such reports were not qualified or modified as to uncertainty, audit scope, or accounting principle.

The reports of RBSM on the Company's consolidated financial statements as of and for the years ended December 31, 2006 and 2005 contained an explanatory paragraph which noted that there was substantial doubt as to the Company's ability to continue as a going concern as the Company has suffered recurring losses from operations.

During the years ended December 31, 2006 and 2005, and through August 1, 2007, 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 consolidated financial statements for such years.

During the years ended December 31, 2006 and 2005, and through August 1, 2007, there were no reportable events, as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided RBSM with a copy of this Current Report on Form 8-K prior to its filing with the SEC, and requested that they furnish us with a letter addressed to the SEC stating whether they agree with the statements made in this Current Report, and if not, stating the aspects with which they do not agree. A copy of the letter provided from Russell Bedford Stefanou Mirchandani LLP is filed as Exhibit 16.1 to this Current Report on Form 8-K.

New independent registered public accounting firm

The Company engaged the firm of Turner, Jones & Associates, PLLC, as of August 1, 2007 as its independent registered public accounting firm for the Company's fiscal year ended December 31, 2007. The decision to engage Turner, Jones & Associates, PLLC as the Company's independent registered public accounting firm was approved by the Company's Board of Directors.

During the two most recent fiscal years and through the August 1, 2007, the Company has not consulted with Turner, Jones & Associates, PLLC regarding either:

1. 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 Turner, Jones & Associates, PLLC concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or

2. any matter that was either subject of disagreement or event, as defined in Item 304(a)(1)(iv)(A) of Regulation S-B and the related instruction to Item 304 of Regulation S-B, or a reportable event, as that term is explained in Item 304(a)(1)(iv)(A) of Regulation S-B.

Item 9.01. Exhibits

- 16.1 Letter from Russell Bedford Stefanou Mirchandani LLP

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.

CYBERLUX CORPORATION

Dated: August 6, 2007

BY:

/s/ DON EVANS

Don Evans,

Chief Executive Officer