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Item 4.01. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

On October 6, 2006 the Audit Committee of the Board of Directors of ClearOne Communications Inc. ("CLRO" or "Company") decided to engage Jones Simkins PC, Logan, Utah as independent principal accountant and auditor to report on the Company's financial statements for the fiscal year ended June 30, 2007, including performing the required quarterly reviews.

In conjunction with the new engagement, the Company will discontinue the services of Hansen, Barnett & Maxwell, Salt Lake City, Utah, as CLRO's principal accountant. Hansen, Barnett & Maxwell has served the Company well during the past two years. Under Item 304 of Regulation S-K, the reason for the auditor change is dismissal, not resignation nor declining to stand for re-election.

The report of Hansen Barnett & Maxwell on CLRO's financial statements during the two most recent fiscal years ended June 30, 2006 and 2005 did not contain an adverse opinion or disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope or accounting principles.

There were no reportable events (as defined in the Regulation S-K Item 304(a)(1)(v)) in connection with the Company's two most recent fiscal year audits, except that Hansen Barnett & Maxwell reported in a letter to the Company's Audit Committee, dated August 30, 2006, that it had identified a deficiency that existed in the design or operation of the Company's internal control over financial reporting that it considered to be a "material weakness." This material weakness in the Company's internal controls related to an ineffective financial statement close process, whereas the timeliness of the monthly close process was ineffective to allow a timely financial statement close. CLRO accounting personnel had not been able to focus full attention to correcting this weakness due to their focus on the preparation, audit, and issuance for the restated fiscal 2001, restated fiscal 2002, and fiscal 2003, 2004, and 2005 consolidated financial statements as well as the interim fiscal 2006 condensed consolidated financial statements. However, now that the Company is current on all of its filings the Company expects to have a timely financial statement closing process. The Company has disclosed this material weakness in its Form 10-K filing for the fiscal year ended June 30, 2006. The Company has authorized Hansen, Barnett & Maxwell to respond fully to any inquiries by Jones Simkins PC regarding significant deficiencies or material weaknesses in internal controls. Additional effort is needed to fully remedy this material weakness and the Company's Audit Committee will continue to work with the Company's management and outside advisors with the goal to implement internal controls over financial reporting that are adequate and effective.

CLRO has provided Hansen Barnett & Maxwell with a copy of the foregoing disclosure. A letter addressed to the SEC by Hansen Barnett & Maxwell stating that the former audit firm agrees with the above statements made by the Company is attached as an exhibit.

No consultations occurred between CLRO and Jones Simkins during the two most recent fiscal years and any subsequent interim period prior to Jones Simkins' appointment regarding either (i) the application of accounting principles to a specific completed or contemplated transaction, the type of audit opinion that might be rendered on CLRO's financial statements, or other information provided that was considered by the Company in reaching a decision as to an accounting, auditing, or financial reporting issue, or (ii) any matter that was the subject of disagreement or a reportable event requiring disclosure under Item 304(a)(1)(v) of Regulation S-K.

