

Intellicell Biosciences, Inc.  
Form 8-K/A  
August 18, 2011

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K/A  
(Amendment No. 1)

CURRENT REPORT

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

Date of report (Date of  
earliest event reported) August 11, 2011

Intellicell Biosciences, Inc.  
(Exact Name of Registrant as Specified in Charter)

Nevada  
(State or Other Jurisdiction  
of Incorporation)

333-49388  
(Commission  
File Number)

91-1966948  
(IRS Employer  
Identification No.)

30 East 76th Street, 6th Floor, New York, New York  
(Address of Principal Executive Offices)

10021  
(Zip Code)

Registrant's telephone number(212) 249-3050  
including area code:

(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:

- 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))



EXPLANATORY NOTE: Intellicell Biosciences, Inc. hereby amends its Current Report on Form 8-K dated August 11, 2011, filed with the Securities and Exchange Commission on August 16, 2011 (the "Original Form 8-K"), to amend Item 4.01 to (i) revise the references in the second paragraph that relate to the report of Sherb to the reports of Sherb and (ii) include an updated Exhibit 16.1. This amendment does not reflect events occurring after the Original Form 8-K, except as related to any amended disclosures, nor does it modify or update the disclosures and information contained in the Original Form 8-K in any way other than described in this paragraph.

#### Item 4.01 Changes in Registrant's Certifying Accountant

On August 11, 2011, the board of directors of Intellicell Biosciences, Inc. (the "Company") dismissed Sherb & Co. LLP ("Sherb") as the independent auditors for the Company and its subsidiaries.

Sherb's reports on the Company's financial statements for the fiscal year ended December 31, 2010 and 2009 contained an explanatory paragraph indicating that there was substantial doubt as to the Company's ability to continue as a going concern. Other than such statement, no reports of Sherb on the financial statements of the Company for either of the past two years and through August 11, 2011 contained an adverse opinion or disclaimer of opinion, or was qualified or modified as to uncertainty, audit scope or accounting principles.

During the Company's two most recent fiscal years and through August 11, 2011: (i) there have been no disagreements with Sherb on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Sherb, would have caused it to make reference to the subject matter of the disagreement in connection with its reports and (ii) Sherb did not advise the Company of any of the events requiring reporting in this Current Report on Form 8-K under Item 304(a)(1) of Regulation S-K.

The Company provided to Sherb the disclosure contained in this Current Report on Form 8-K and requested Sherb to furnish a letter addressed to the Commission stating whether it agrees with the statements made by the Company herein and, if not, stating the respects in which it does not agree. A copy of such letter is attached hereto as Exhibit 16.1.

On August 11, 2011, the board of directors of the Company ratified and approved the Company's engagement of Rosen Seymour Shapss Martin & Company LLP ("RSSMC") as independent auditors for the Company and its subsidiaries.

During the years ended December 31, 2010 and 2009 and through August 11, 2011, neither the Company nor anyone on its behalf consulted RSSMC regarding (i) the application of accounting principles to a specific completed or contemplated transaction, (ii) the type of audit opinion that might be rendered on the Company's financial statements, or (iii) any matter that was the subject of a disagreement or event identified in response to Item 304(a)(1) of Regulation S-K (there being none).

#### Item 9.01 Financial Statements and Exhibits.

##### (d) Exhibits

| Exhibit Number | Description |
|----------------|-------------|
|----------------|-------------|

|      |  |
|------|--|
| 16.1 |  |
|------|--|

Letter from Sherb & Co. LLP, dated August 18 ,  
2011

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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.

INTELLICELL BIOSCIENCES, INC.

Date: August 18, 2011

By: /s/ Dr. Steven Victor  
Dr. Steven Victor  
Chief Executive Officer