

Bridgeline Digital, Inc.  
Form 8-K  
April 22, 2010

---

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 16, 2010

BRIDGELINE DIGITAL, INC.

---

(Exact name of registrant as specified in its charter)

Delaware  
(State or other  
jurisdiction of  
incorporation)

001-33567  
(Commission  
File Number)

52-2263942  
(IRS Employer  
Identification No.)

10 Sixth Road  
Woburn, MA 01801

---

(Address of principal executive offices, including zip code)

(781) 376-5555

---

(Registrant's telephone number, 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

Edgar Filing: Bridgeline Digital, Inc. - Form 8-K

- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act
  - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act
  - o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act
- 
-

Item 4.01

Changes in Registrant's Certifying Accountant.

UHY LLP ("UHY"), our independent registered public accounting firm, has informed us that effective April 16, 2010, its New England practice was acquired by Marcum LLP. As a result of this transaction, we dismissed UHY as our independent registered public accounting firm effective April 16, 2010. The decision to dismiss UHY was approved by the Audit Committee of our Board of Directors.

UHY audited our financial statements for the fiscal years ended September 30, 2009 and 2008. The audit reports of UHY on our financial statements for those years did not contain an adverse opinion, or a disclaimer of opinion, or qualification or modification as to any uncertainty, audit scope, or accounting principles.

During the fiscal years ended September 30, 2009 and 2008 and subsequently to April 16, 2010, there were no disagreements with UHY on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure that, if not resolved to UHY's satisfaction, would have caused UHY to make reference to the subject matter of the disagreement in connection with its audit reports nor were there any "reportable events" (as that term is described in Item 304(a)(1)(v) of Regulation S-K).

UHY has issued a letter dated April 20, 2010, addressed to the Securities and Exchange Commission stating that UHY agrees with the above statements. That letter is included as Exhibit 16.1 to this report.

Our Audit Committee appointed Marcum LLP as our independent registered public accounting firm effective April 16, 2010. Prior to such appointment, we had not consulted with Marcum LLP with respect to: (i) the application of accounting principles to a specified transaction, either completed or proposed; (ii) the type of audit opinion that might be rendered on our financial statements; or (iii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K) or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

Item 9.01

Financial Statements and Exhibits.

Exhibit No.

Exhibit Description

16.1 Letter from UHY LLP dated April 20, 2010

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.

BRIDGELINE DIGITAL, INC.  
(Registrant)

By: /s/ Ronald M. Levenson  
Ronald M. Levenson  
Executive Vice President and  
Chief Financial Officer

Date: April 22, 2010

EXHIBIT INDEX

Exhibit No.	Exhibit Description
16.1	Letter from UHY LLP dated April 20, 2010