

Zagg INC
Form 8-K
April 20, 2007

**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 17, 2007

Zagg Incorporated

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation)

000-52211
(Commission File Number)

20-2559624
(I.R.S. Employer Identification No.)

3855 South 500 West, Suite J
Salt Lake City, Utah
(Address of principal executive offices)

84115
(Zip Code)

Registrant's telephone number, including area code: (801) 263-0699

(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 (17CFR 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))
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This Report contains forward-looking statements. All forward-looking statements are inherently uncertain as they are based on current expectations and assumptions concerning future events or future performance of the Company. Readers are cautioned not to place undue reliance on these forward-looking statements, which are only predictions and speak only as of the date hereof. Forward-looking statements usually contain the words “estimate,” “anticipate,” “believe,” “expect,” or similar expressions, and are subject to numerous known and unknown risks and uncertainties. In evaluating such statements, prospective investors should carefully review various risks and uncertainties identified in this Report, including the matters set forth under the captions “Risk Factors” and in the Company’s other SEC filings. These risks and uncertainties could cause the Company’s actual results to differ materially from those indicated in the forward-looking statements. The Company undertakes no obligation to update or publicly announce revisions to any forward-looking statements to reflect future events or developments.

ITEM 4.01 **Change in Registrant’s Certifying Accountants.**

Salberg & Company, P.A., the independent registered public accounting firm who had been engaged as the principal accountant to audit its financial statements, was dismissed effective April 17, 2007. On April 17, 2007, the Board of Directors of the Company approved the engagement of Hansen, Barnett & Maxwell, P.C. as the new independent registered public accounting firm.

The decision to change the Company’s independent registered public accounting firm from Salberg & Company, P.A., to Hansen, Barnett & Maxwell, P.C. was approved by the Board of Directors of the Company.

The report of Salberg & Company, P.A., on the financial statements of Zagg Incorporated as of and for the year ended December 31, 2006 and for the period from March 24, 2005 (inception) to December 31, 2005 did not contain an adverse opinion, or a disclaimer of opinion. During the periods ended December 31, 2006 and 2005 and the interim period from January 1, 2007 through the date of dismissal, the Company did not have any disagreements with Salberg & Company, P.A. 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 Salberg & Company, P.A., would have caused it to make a reference to the subject matter of the disagreements in connection with its reports.

Prior to engaging Hansen, Barnett & Maxwell, P.C. the Company had not consulted Hansen, Barnett & Maxwell, P.C., regarding the application of accounting principles to a specified transaction, completed or proposed, or the type of audit opinion that might be rendered on the financial statements of the combined companies.

ITEM 9.01 **Financial Statements and Exhibits**

<u>Exhibit No.</u>	<u>Description</u>
16	Letter of Salberg & Company, P.A.

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.

Zagg Incorporated

/s/ BRANDON T. O'BRIEN

Brandon T. O'Brien
Chief Financial Officer

Date: April 20, 2007