

Revolutionary Concepts Inc
Form 8-K
April 01, 2010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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): March 28, 2010

REVOLUTIONARY CONCEPTS, INC.
(Exact Name of Registrant as Specified in its Charter)

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| Nevada (State or Other Jurisdiction of Incorporation) | 333-151177 (Commission File Number) | 27-0094868 (IRS Employer Identification No.) |
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Revolutionary Concepts, Inc.
2622 Ashby Woods Dr
Matthews, NC 28105
(Address of Principal Executive Offices)

Registrant's telephone number, including area code: 704-622-6327

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 Instruction 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))
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Item 4.01.Changes in Registrant's Certifying Accountant

Dismissal of Prior Auditor

On October 15, 2009, Revolutionary Concepts, Inc. received a letter of resignation from Gregory Lamb, CPA as its independent registered public accountant. The resignation of Gregory Lamb, CPA was based on their decision to discontinue its services as an independent registered public accounting firm. The resignation was accepted and a search for a new independent auditor began. None of the reports of Gregory Lamb, CPA on the Company's financial statements for the past two fiscal years or subsequent interim period contained an adverse opinion or a disclaimer of opinion, or was qualified or modified as to uncertainty, audit scope or accounting principles, except that the Company's audited financial statements contained in its Form 10-K for the fiscal years ended December 31, 2008 and 2007 included a going concern qualification in the Company's audited financial statements. The reports of Gregory Lamb, CPA on the Company's financial statements do not include any adjustments that might result from the outcome of uncertainty.

During the Company's two most recent fiscal years and any subsequent interim period through June 30, 2009, there were no disagreements with Gregory Lamb, CPA on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to Gregory Lamb, CPA's satisfaction, would have caused it to make reference to the subject matter of the disagreement in connection with its report on the registrant's financial statements and there were no "reportable event" as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has requested that Gregory Lamb, CPA. furnish it with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements. A copy of such letter, dated March 28, 2010, is attached to this Form 8-K as Exhibit 16.1 and is filed herewith.

Appointment of New Auditor

On March 26, 2010 and effective immediately, the Company, upon the approval of the Board of Directors, engaged Bongiovanni & Associates, C.P.A. ("B&A"), current auditor for the Company, as the Company's new independent registered public accounting firm for the fiscal year ending December 31, 2009, and to perform procedures related to the financial statements included in the Company's annual report on Form 10-K and quarterly reports on Form 10-Q, beginning with, and including, the year ending December 31, 2009. The Company has not consulted with B&A during its fiscal years ended December 31, 2008 and 2007, prior fiscal year end, regarding either (i) the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on the Company's consolidated financial statements, and neither a written report was provided to the Company nor oral advice was provided that B&A concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-B and the related instructions) or a reportable event (within the meaning of Item 304(a)(1)(v) of Regulation S-K).

Item 9.01. Financial Statement and Exhibits

(c) Exhibits

16.1 Letter from Gregory Lamb, CPA to the Commission, dated March 28, 2010.

SIGNATURES

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

REVOLUTIONARY CONCEPTS, INC.

Date: March 28, 2010

/s/ Ronald Carter

Name: Ronald Carter

Title: Chairman and President