

REGENICIN, INC.

FORM 8-K (Current report filing)

Filed 10/20/10 for the Period Ending 10/18/10

Address	10 HIGH COURT LITTLE FALLS, NJ 07424
Telephone	646-403-3581
CIK	0001412659
Symbol	RGIN
SIC Code	3564 - Industrial and Commercial Fans and Blowers and Air Purification Equipment
Industry	Biotechnology & Drugs
Sector	Healthcare
Fiscal Year	09/30

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): October 18, 2010

Regenicin, Inc

(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction of incorporation)

333-146834

(Commission File Number)

27-3083341

(I.R.S. Employer Identification No.)

470 Park Avenue South 16th Floor, New York, NY

(Address of principal executive offices)

10010

(Zip Code)

Registrant's telephone number, including area code: 212 518-8474

(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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SECTION 4 – Matters Related to Accountants and Financial Statements

Item 4.01 Changes in Registrant’s Certifying Accountant.

On October 18, 2010, Silberstein Ungar, PLLC (the “Former Accountant”) was dismissed as the Company’s accountant. The Company has engaged Rotenberg Meril Solomon Bertiger & Guttilla, P.C. (“New Accountant”) as its principal accountants effective October 18, 2010. The decision to change accountants was approved by the Company’s board of directors.

The Former Accountant’s audit reports on the financial statements of the Company for the fiscal years ended September 30, 2008 and September 30, 2009 contained no adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles, except that the audit reports on the financial statements of the Company for the fiscal years ended September 30, 2008 and September 30, 2009 contained an uncertainty about the Company’s ability to continue as a going concern.

During the years ended September 30, 2008 and September 30, 2009, and through the interim period ended October 18, 2010, there were no “disagreements” (as such term is defined in Item 304 of Regulation S-K) with the Former Accountant on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements if not resolved to the satisfaction of the Former Accountant would have caused them to make reference thereto in their reports on the financial statements for such periods.

During the years ended September 30, 2008 and September 30, 2009, and through the interim period ended October 18, 2010, there were no “reportable events” (as such term is defined in Item 304 of Regulation S-K).

Prior to retaining the New Accountant, the Company did not consult with the New Accountant regarding either: (i) the application of accounting principles to a specified transaction, either contemplated or proposed, or the type of audit opinion that might be rendered on the Company’s financial statements; or (ii) any matter that was the subject of a “disagreement” or a “reportable event” (as those terms are defined in Item 304 of Regulation S-K).

On October 18, 2010, the Company provided the Former Accountant with its disclosures in this Current Report on Form 8-K disclosing the dismissal of the Former Accountant and requested in writing that the Former Accountant furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not they agree with such disclosures. The Former Accountant’s response is filed as an exhibit to this Current Report on Form 8-K.

Section 9 – Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits

[16.1 Letter from Former Accountant](#)

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.

Regenicin, Inc

/s/ Randall McCoy

Randall McCoy

Date: **October 20, 2010**

October 18, 2010

U.S. Securities and Exchange Commission
100 F. Street, NE
Washington, DC 20549-7561

Re: Regenicin, Inc. -- SEC File No.333-146834

Dear Ladies and Gentlemen:

We have read the statements of Regenicin, Inc. in Item 4.01 on Form 8-K to be filed on or about October 19, 2010 and are in agreement with such statements as they pertain to our firm. We have no basis to agree or disagree with other statements of the registrant contained therein.

Yours truly,

/s/ Silberstein Ungar, PLLC

Silberstein Ungar, PLLC