

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

Filing Date: **2013-01-11** | Period of Report: **2013-01-11**
SEC Accession No. [0001211524-13-000009](#)

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FILER

iGambit, Inc.

CIK: **1479681** | IRS No.: **113363609** | State of Incorpor.: **DE** | Fiscal Year End: **1231**
Type: **8-K** | Act: **34** | File No.: **000-53862** | Film No.: **13525752**
SIC: **7389** Business services, nec

Mailing Address

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SUITE A
SMITHTOWN NY 11788

Business Address

1050 W JERICHO TURNPIKE
SUITE A
SMITHTOWN NY 11788
631-670-6777

**UNITED STATES
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) January 11, 2013

iGambit Inc.

(Exact name of registrant as specified in its charter)

Delaware

**(State or other jurisdiction
of incorporation)**

000-53862

(Commission File Number)

**(IRS Employer
Identification No.)**

**1050 W. Jericho Turnpike, Suite A
Smithtown, New York**

(Address of principal executive offices)

11787

(Zip Code)

Registrant's telephone number, including area code: (631) 670-6777

(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 (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))



ITEM 4.01 Changes in Registrant's Certifying Accountant

(a) Prior independent registered public accounting firm

On January 9, 2013, the Audit Committee of the Board of Directors (the "Committee") of iGambit Inc. (the "Company") approved the dismissal of Michael Albanese, CPA. ("Albanese") as the Company's independent registered public accounting firm. Albanese was initially engaged by the Company on March 20, 2009 for the years ended December 31, 2007 and December 31, 2008 and subsequently for the years ended on December 31, 2009, December 31, 2010 and December 31, 2011 respectively.

Albanese's report on the Company's consolidated financial statements for the fiscal years ended December 31, 2011 and 2010 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principle

During the Company's two most recent fiscal years, and the subsequent interim period preceding its dismissal, there were:

(i) no disagreements with Albanese 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 Albanese, would have caused it to make reference to the subject matter of the disagreements in its reports on the consolidated financial statements of the Company; and

(ii) no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided Albanese with a copy of this Form 8-K prior to its filing with the U.S. Securities and Exchange Commission ("SEC") and requested Albanese to furnish to the Company a letter addressed to the SEC stating that it agrees with the statements made above. A copy of Albanese's letter dated January 10, 2013 is attached as Exhibit 16.1 to this Form 8-K.

(b) New independent registered public accounting firm

On January 9, 2013, the Committee approved the engagement of Fiondella, Milone & LaSaracina, LLP ("FML") as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2012.

During the Company's two most recent fiscal years and the subsequent interim period preceding its engagement, neither the Company nor anyone on its behalf consulted FML 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 no written report or oral advice was provided to the Company that FML concluded was an important factor considered by us in reaching a decision as to the accounting, auditing or financial reporting issue; or

(ii) any matter that was the subject of a disagreement or reportable event as defined in Item 304(a)(1)(iv) of Regulation S-K and Item 304(a)(1)(v), respectively.

In approving the selection of FML as the Company's independent registered public accounting firm, the Committee concluded that there were no previous services provided by FML.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibit:

16.1 Letter of Michael F. Albanese, CPA, dated January 10, 2013.

SIGNATURES

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

Date: January 11, 2013

iGambit Inc.

By: /s/ John Salerno

John Salerno
Chief Executive Officer

Exhibit Index

| Exhibit No. | Description |
|--------------------|--------------------|
|--------------------|--------------------|

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|----------------------|---|
| 16.1 | Letter of Michael F. Albanese, CPA, dated January 10, 2013. |
|----------------------|---|

Michael F. Albanese, CPA

18 Lisa Court
Parisippany, NJ 07054
Phone: (201) 406-5733 - Fax 973-887-9103
E-mail: Mike@CostReductionSolutions.com
WWW.CostReductionSolutions.com

January 10, 2013

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Dear Sir or Madam:

I have read Item 4.01 of the Form 8-K dated January 9, 2013 of iGambit Inc. and am in agreement with the statements contained therein except as follows:

1. I have no basis to agree or disagree with the statements of the Registrant contained in Item 4.01 (b).

Sincerely,



Michael F. Albanese, CPA

Cc: Mr. John Salerno/Mrs. Elisa Luqman/Mr. James Charles