

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

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FILER

PARADISE INC

CIK: [76149](#) | IRS No.: **591007583** | State of Incorporation: **FL** | Fiscal Year End: **1231**
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SIC: **2060** Sugar & confectionery products

Mailing Address

*1200 DR MARTIN LUTHER
KING JR BLVD
PLANT CITY FL 33563*

Business Address

*1200 DR MARTIN LUTHER
KING JR BLVD
PLANT CITY FL 33563
8137521155*

FORM 8-K

U.S SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

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 8, 2013

Commission file No. 0-3026

PARADISE, INC.

INCORPORATED IN FLORIDA
I.R.S EMPLOYER IDENTIFICATION NO. 59-1007583

1200 DR. MARTIN LUTHER KING, JR. BLVD.,
PLANT CITY, FLORIDA 33563
Address of principal executive offices

(813) 752-1155
Registrant's telephone number, including area code

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 (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 DFR 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. Change in Registrant's Certifying Accountant

(1) Previous Independent Auditors:

a. The Registrant (the "Company") has been advised that, effective January 1, 2013, Pender Newkirk & Company LLP ("Pender Newkirk") has discontinued its audit practice and that the partners and employees of Pender Newkirk have joined the firm of Warren Averett, LLC. Warren Averett will serve as the Company's principal independent auditing firm. The decision to retain Warren Averett as the Company's principal independent auditing firm has been approved by the Company's Board of Directors (and Audit Committee).

b. Pender Newkirk reports on the financial statements of the Company for its last two fiscal years ended December 31, 2011 and 2010 did not contain an adverse or a disclaimer of opinion, nor was the report qualified or modified as to uncertainty, audit scope, or accounting principles.

c. During the time that the reports were issued and the interim period in which Pender Newkirk served as the Company's independent auditor, there were no disagreement(s) with Pender Newkirk on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement(s), if not resolved to the satisfaction of Pender Newkirk, would have caused Pender Newkirk to make reference to the subject matter of such disagreement(s) in connection with its audit report.

d. In accordance with Item 304(a)(3) of Regulations S-K, the Company has provided Pender Newkirk with a copy of the disclosures contained herein and provided Pender Newkirk with an opportunity to furnish the Company with a letter addressed to the Securities and Exchange Commission ("SEC") containing any new information, clarification of the Company's expression of its views, or the respects in which it does not agree with the statements made by the Company herein. Pender Newkirk has advised the Company that it has reviewed this filing and agrees with the responses, and has provided a letter addressed to the SEC in response to Item 304(a) of Regulation S-K annexed hereto as Exhibit 16.1.

(2) New Independent Accountants

a. The Company's Board of Directors (and Audit Committee) has elected to retain Warren Averett as its new principal independent auditing firm as of January 8, 2013. The Company has not consulted with Warren Averett 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 financial statements, and neither a written report nor oral advice was provided that 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 a disagreement, as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K.

b. The Company has provided Warren Averett with a copy of the disclosures contained herein and provided Warren Averett with an opportunity to furnish the Company with a letter addressed to the SEC containing any new information, clarification of the Company's expression of its views, or the respects in which it does not agree with the statements made by the Company herein. Warren Averett has advised the Company that it has reviewed this filing and has no basis on which to submit a letter addressed to the SEC in response to Item 304(a) of Regulation S-K.

Item 9.01. Financial Statements and Exhibits

(d) Exhibit. The following exhibit is filed with this report:

Exhibit 16.1 Letter from Pender Newkirk & Company LLP to the Securities and Exchange Commission dated January 8, 2013.

SIGNATURE

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

FOR PARADISE, INC.
A Florida Corporation

/s/ Jack M. Laskowitz

Date: January 8, 2013

Chief Financial Officer and Treasurer

Exhibit 16.1

January 8, 2013

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Commissioners:

We have been furnished with a copy of the response to Item 4.01 of Form 8-K for the event that occurred January 1, 2013, to be filed by our client, Paradise, Inc. We do not disagree with the statements made in response to that item insofar as they relate to our Firm.

Very truly yours,

/s/ Pender Newkirk & Company LLP
