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AQUACELL TECHNOLOGIES INC

Form 8-K

May 08, 2007

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT PURSUANT  
TO SECTION 13 OR 15(d) OF THE  
SECURITIES AND EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): May 2, 2007

AQUACELL TECHNOLOGIES, INC.

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(Exact name of registrant as specified in its charter)

Delaware	1-16165	33-0750453
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(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

10410 Trademark Street, Rancho Cucamonga, CA	91730
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(Address of principal executive offices)	(Zip Code)

(909) 987-0456

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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 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(e))

Item. 4.01 Changes in Registrant's Certifying Accountant.

- (a) (i) Registrant's former accountant Wolinetz, Lafazan & Company, P.C. resigned as of April 30, 2007 and Registrant received such written notice on May 2, 2007.

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- (ii) The reports of the Former Accountant on the financial statements of the Registrant for each of the two most recent fiscal years, did not contain an adverse opinion or disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope or accounting principles for the two most recent fiscal years, except that the Former Accountant's opinion in its report on the Registrant's financial statements expressed substantial doubt with respect to the Registrant's ability to continue as a going concern for the last two fiscal years.
- (iii) Not applicable.
- (iv) There were no disagreements with the former accountant on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure.

Item. 9.01 Financial Statements and Exhibits.

- (d) Exhibits.

16. Letter re change in certifying accountant.

SIGNATURE

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.

AQUACELL TECHNOLOGIES, INC.

Date: May 8, 2007

By: /s/ Karen B. Laustsen

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Karen B. Laustsen  
Secretary