

Edgar Filing: ACL SEMICONDUCTOR INC - Form 8-K/A

ACL SEMICONDUCTOR INC  
Form 8-K/A  
January 24, 2007

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K/A-3

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

DECEMBER 20, 2006  
(Date of Report)

ACL SEMICONDUCTORS INC.  
(Exact name of registrant as specified in its charter)

DELAWARE (State or other jurisdiction of incorporation)	000-50140 (Commission File Number)	16-1642709 (IRS Employer Identification No.)
---	--	--

B24-B27,1/F., BLOCK B, PROFICIENT INDUSTRIAL CENTRE,  
6 WANG KWUN ROAD, KOWLOON, HONG KONG  
(Address of principal executive offices)

011- 852-2799-1996  
(Registrant's telephone number, including area code)

(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 obligations 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))

THIS FORM 8-K/A-3 FURTHER AMENDS REGISTRANT'S REPORT ON FORM 8-K FILED ON DECEMBER 20, 2006 AS AMENDED BY THAT CERTAIN FORM 8-K/A FILED WITH THE SECURITIES AND EXCHANGE COMMISSION ON DECEMBER 29, 2006 AND AS FURTHER AMENDED BY THAT CERTAIN FORM 8-K/A-2 FILED ON JANUARY 23, 2007.

ITEM 4.01. CHANGE IN REGISTRANT'S CERTIFYING ACCOUNTANT

Edgar Filing: ACL SEMICONDUCTOR INC - Form 8-K/A

ITEM 4.02. NON-RELIANCE ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS OR A RELATED AUDIT REPORT OR COMPLETED INTERIM REVIEW.

The Registrant received a letter dated January 10, 2007 from Stonefield Josephson, Inc., Registrant's former accountants, which is filed as an Exhibit to this report.

ITEM 9.01. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.

(a) None.

(b) None.

(c) Exhibits.

- 16.1 Letter from Stonefield Josephson, Inc. dated December 19, 2006.\*\*
- 16.2 Letter from Jeffrey Tsang & Co. dated December 19, 2006 to the Registrant.\*
- 16.3 Letter from Jeffrey Tsang & Co. dated December 28, 2006 with respect the Registrant's Form 10-Q/A covering the interim period ended March 31, 2006.\*\*
- 16.4 Letter from Jeffrey Tsang & Co. dated December 28, 2006 with respect the Registrant's Form 10-Q/A covering the interim period ended June 30, 2006.\*\*
- 16.5 Letter from Stonefield Josephson, Inc. dated January 4, 2007. \*\*\*
- 16.6 Letter from Stonefield Josephson, Inc. dated January 10, 2007

\* Previously filed as an exhibit to the Registrant's Form 8-K (File No. 000-50140) filed on December 20, 2006.

\*\* Previously filed as an exhibit to the Registrant's Form 8-K/A (File No. 000-50140) filed on December 29, 2006.

\*\*\* Previously filed as an exhibit to the Registrant's Form 8-K/A-2 (File No. 000-50140) filed on January 23, 2007.

-2-

7

-4-

52078

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934,

Edgar Filing: ACL SEMICONDUCTOR INC - Form 8-K/A

the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: January 24, 2007

ACL SEMICONDUCTORS INC.

By: /s/ KENNETH LAP-YIN CHAN

-----  
Name: Kenneth Lap-Yin Chan  
Title: Chief Financial Officer

-3-

EXHIBIT INDEX

EXHIBIT NO. -----	DESCRIPTION -----
16.1	Letter from Stonefield Josephson, Inc. dated December 19, 2006.**
16.2	Letter from Jeffrey Tsang & Co. dated December 19, 2006 to the Registrant.*
16.3	Letter from Jeffrey Tsang & Co. dated December 28, 2006 with respect the Registrant's Form 10-Q/A covering the interim period ended March 31, 2006.**
16.4	Letter from Jeffrey Tsang & Co. dated December 28, 2006 with respect the Registrant's Form 10-Q/A covering the interim period ended June 30, 2006.**
16.5	Letter from Stonefield Josephson, Inc. dated January 4, 2007.***
16.6	Letter from Stonefield Josephson, Inc. dated January 10, 2007.

\* Previously filed as an exhibit to the Registrant's Form 8-K (File No. 000-50140) filed on December 20, 2006.

\*\* Previously filed as an exhibit to the Registrant's Form 8-K/A (File No. 000-50140) filed on December 29, 2006.

\*\*\* Previously filed as an exhibit to the Registrant's Form 8-K/A-2 (File No.

Edgar Filing: ACL SEMICONDUCTOR INC - Form 8-K/A

000-50140) filed on January 23, 2007.

-4-