

SmartPros Ltd.  
Form 8-K  
June 03, 2013

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

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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): June 1, 2013  
SMARTPROS LTD.

(Exact name of Registrant as specified in its charter)

Delaware	001-32300	13-4100476
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

12 Skyline Drive  
Hawthorne, New York 10532  
(Address Of Principal Executive Office) (Zip Code)

Registrant's telephone number, including area code (914) 345-2620

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(c))
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Item 4.01. Changes in Registrant's Certifying Accountant.

Effective June 1, 2013, SmartPros Ltd's (the "Company") independent registered public accounting firm, Holtz Rubenstein Reminick LLP ("HRR") combined its practice (the "Merger") with Baker Tilly Virchow Krause, LLP ("Baker Tilly"). As a result of the Merger, HRR effectively resigned as the Company's independent registered public accounting firm and Baker Tilly, as the successor to HRR following the Merger, was engaged as the Company's independent registered public accounting firm. The Company's Audit Committee was notified of the Merger and the effective resignation of HRR and approved the engagement of Baker Tilly.

The reports of HRR on the financial statements of the Company for the years ended December 31, 2012 and 2011 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle. In connection with its audits of the years ended December 31, 2012 and 2011 and reviews of the Company's financial statements through June 1, 2013, there were no disagreements with HRR 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 HRR, would have caused them to make reference thereto in their report on the financial statements for such years.

The Company has furnished to Baker Tilly (as successor by merger of HRR) the statements made in this Item 4.01. Attached as Exhibit 16.1 to this Form 8-K is Baker Tilly's letter to the Commission, dated June 3, 2013 regarding these statements.

During the two most recent fiscal years and through June 1, 2013, the Company has not consulted with Baker Tilly on any matter that (i) involved 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, in each case where a written report was provided or oral advice was provided that Baker Tilly concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) 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, or a reportable event, as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibit No.	Description
16.1	Letter, dated June 3, 2013 from Baker Tilly to the Securities and Exchange Commission, regarding change in certifying accountant of the Company.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Current Report on Form 8-K to be signed on its behalf by the undersigned, hereunto duly authorized.

SmartPros Ltd.

Dated: June 3, 2013

By: /s/ Allen S. Greene  
Allen S. Greene,  
Chief Executive  
Officer