

ULTRALIFE CORP
Form 8-K
April 22, 2013

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

April 16, 2013
(Date of Report)

ULTRALIFE CORPORATION
(Exact name of registrant as specified in its charter)

Delaware
(State of incorporation)

000-20852
(Commission File Number)

16-1387013
(IRS Employer Identification No.)

2000 Technology Parkway, Newark, New York
(Address of principal executive offices)

14513
(Zip Code)

(315) 332-7100
(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 (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 Account

(a) Former independent registered public accounting firm

On April 16, 2013, Ultralife Corporation (the "Company") dismissed its independent registered public accounting firm, BDO USA, LLP ("BDO"). This dismissal was approved by the Company's Audit and Finance Committee and ratified by the Company's Board of Directors.

BDO's reports on the Company's consolidated financial statements for each of the two fiscal years ended December 31, 2012 and December 31, 2011, did not contain an adverse opinion or disclaimer of opinion, nor were such reports qualified or modified as to uncertainty, audit scope or accounting principle. During the fiscal years ended December 31, 2012 and December 31, 2011, and through April 15, 2013, there were no disagreements with BDO on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to BDO's satisfaction, would cause BDO to disclose that in its reports on the Company's financial statement for such years.

During the two fiscal years ended December 31, 2012 and December 31, 2011, and through April 15, 2013, there were no "reportable events" as defined under Item 304(a)(1)(v) of Regulation S-K.

The Company provided BDO with a copy of the disclosure contained in this Form 8-K and requested that BDO provide the Company with a letter addressed to the Securities and Exchange Commission stating whether BDO agrees with the contents of this disclosure. A copy of that letter, dated April 22, 2013, is attached as Exhibit 16.1 to this Form 8-K.

(b) New independent registered public accounting firm

On April 16, 2013, the Company appointed Bonadio & Co., LLP ("Bonadio") as its new independent public accountants, effective immediately, for the fiscal year ending December 31, 2013. This appointment was approved by the Company's Audit and Finance Committee and ratified by the Company's Board of Directors.

During the fiscal years ended December 31, 2012 and December 31, 2011, and through April 15, 2013, the Company did not consult with Bonadio on any accounting matter for a specified transaction, completed or proposed, or consult with Bonadio for the type of audit opinion that might be rendered on the Company's consolidated financial statements. In addition, the Company did not consult with Bonadio on any other matters or "reportable events" as identified under Item 304(a)(2)(i) and Item 304(a)(2)(ii) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

(a) Exhibits.

Exhibit
Number

Description

16.1 Letter of BDO USA, LLP addressed to the Securities and Exchange Commission, dated April 22, 2013.

SIGNATURES

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

Date: April 22, 2013

ULTRALIFE CORPORATION

By: /s/ Philip A. Fain
Philip A. Fain
Chief Financial Officer and Treasurer

EXHIBIT INDEX

Exhibit
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