

Blue Earth, Inc.  
Form 8-K  
January 08, 2016

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

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) January 4, 2016

BLUE EARTH, INC.

(Exact Name of Registrant as Specified in Its Charter)

NEVADA

(State or Other Jurisdiction of Incorporation)

0-54669  
(Commission File Number)

98-0531496  
(IRS Employer Identification No.)

(Address of Principal Executive Offices) (Zip Code)

235 Pine Street, Suite 1100

San Francisco, CA 94104

(415) 810-0448

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(Registrant's Telephone Number, Including Area Code)

2298 Horizon Ridge Parkway, Suite 205

Henderson, NV 89052

(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 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 Accountant**

On January 4, 2016 (the Resignation Date ) HJ & Associates, LLC ( HJ ) resigned as the independent registered public accounting firm for Blue Earth, Inc. (the Company ). On January 7, 2016, the Company engaged Haynie & Company, CPA's, Salt Lake City, Utah, as its new independent registered public accounting firm. Haynie & Company acquired all of the assets of HJ effective January 1, 2016. The change of the Company's independent registered public accounting firm from HJ to Haynie & Company was approved unanimously by our audit committee.

The reports of HJ on the Company's consolidated financial statements for the two most recent fiscal years did not contain an adverse or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the two most recent fiscal years and through the Resignation Date, there were (i) no disagreements between the Company and HJ on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreement, if not resolved to the satisfaction of HJ, would have caused HJ to make reference thereto in their reports on the consolidated financial statements for such years, and (ii) no reportable events as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided HJ with a copy of this Form 8-K and requested that HJ furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not HJ agrees with the above statements. A copy of such letter, dated January 7, 2016, is attached as Exhibit 16.1.

During the Company's two most recent fiscal years and in the subsequent interim period through the Resignation Date, the Company has not consulted with Haynie & Company 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 consolidated financial statements, and neither a written report nor oral advice was provided to the Company that Haynie & Company concluded 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 defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

**ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.**

(d)

Exhibits.

**Exhibit**

**Number      Description**

16.1	Letter from HJ & Associates, LLC dated January 7th, 2016
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**SIGNATURES**

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.

Blue Earth, Inc.

Dated: January 8, 2016

By: /s/ G. Robert Powell  
G. Robert Powell, Chief Executive Officer