

LOGIC DEVICES INC  
Form 8-K/A  
April 12, 2007

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

**FORM 8-K/A**

**CURRENT REPORT**

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

**April 12, 2007 (April 3, 2007)**

Date of report (Date of earliest event reported)

**LOGIC Devices Incorporated**

(Exact name of registrant as specified in its charter)

**0-17187**

Commission File Number

**California**  
(State or other jurisdiction of  
incorporation or organization)

**94-2893789**  
(I.R.S. Employer  
Identification Number)

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**395 West Java Drive, Sunnyvale, California 94089**

(Address of principal executive offices)

(Zip Code)

**(408) 542-5400**

(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))

Explanatory Note: This Current Report On Form 8-K/A is being filed to amend and supplement the Current Report on Form 8-K of LOGIC Devices Incorporated filed April 6, 2007.

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**Item 4.01 Changes in Registrant's Certifying Accountant**

On April 3, 2007 LOGIC Devices Incorporated (the Company) notified Perry-Smith LLP (Perry-Smith), the Company's independent accounting firm for the Company's last four fiscal years, that it had elected to change accounting firms and, therefore, was dismissing Perry-Smith.

None of Perry-Smith's reports on the Company's financial statements for the previous fiscal years ended September 28, 2003, September 30, 2004, September 30, 2005 and September 30, 2006 contained an adverse opinion nor a disclaimer of opinion, and were not modified as to uncertainty, audit scope, or accounting principles.

The decision to change accountants was made by the audit committee of the Company's board of directors.

During the Company's two most recent fiscal years ended September 30, 2006 and September 30, 2005, and from September 30, 2006 through April 3, 2007, there were no disagreements with Perry-Smith, whether resolved or unresolved, on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure that, if not resolved to Perry-Smith's satisfaction, would have caused Perry-Smith to make reference to the subject matter of the disagreement in connection with its reports.

On April 4, 2007, the Company engaged Hein & Associates LLP (Hein & Associates) as its new independent accounting firm. Neither the Company, nor anyone acting on its behalf, consulted Hein & Associates regarding the application of accounting principles to a specific completed or contemplated transaction, or the type of audit opinions that might be rendered on the Company's consolidated financial statements whereby either written or oral advice was provided that was an important factor considered by the Company in reaching a decision as to the accounting, auditing, or financial reporting issue.

The Company has provided a copy of this report to Perry-Smith and has requested that Perry-Smith furnish a letter addressed to the Commission stating whether it agrees with the statements made by the Company and, if not, stating the respects in which it does not agree. A copy of this letter is filed as an exhibit to this Current Report on Form-8K/A.

**Item 9.01 Financial Statements and Exhibits**

(d) Exhibits

16 Letter of Perry-Smith LLP required by Item 304(w)(3) of Regulation S-K

**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.

LOGIC Devices Incorporated

(Registrant)

Date: April 12, 2007

By: /s/ William J. Volz

William J. Volz

President and Chief Executive Officer