

SYNERGETICS USA INC

Form 8-K

January 11, 2007

**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**  
Date of Report (date of earliest event reported): January 9, 2007  
**SYNERGETICS USA, INC.**  
(Exact name of registrant as specified in its charter)

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

**001-10382**  
(Commission  
File Number)

**23-2131580**  
(I.R.S. Employer  
Identification No.)

**3845 Corporate Centre Drive**  
**O Fallon, Missouri**  
(Address of principal executive offices)

**63368**  
(Zip Code)

**(636) 939-5100**  
(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:

- 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.**

**(a) Dismissal of Independent Registered Public Accounting Firm**

On January 10, 2007, the Audit Committee of the Board of Directors of Synergetics USA, Inc. (the Company) terminated the engagement of McGladrey & Pullen, LLP (McGladrey) as the Company's independent registered public accounting firm.

McGladrey's reports on the Company's financial statements for the past two fiscal years did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles. Furthermore, there were no disagreements with McGladrey 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 McGladrey, would have caused it to make reference to the subject matter of the disagreement in connection with its reports on the Company's financial statements for the two most recent fiscal years.

None of the reportable events described in Item 304(a)(1)(v) of Regulation S-K occurred during McGladrey's engagement.

The Company has provided McGladrey with a copy of the foregoing disclosure and has requested that McGladrey furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not McGladrey agrees with the above statements and, if not, stating the respects in which it does not agree. A copy of the letter from McGladrey will be filed as an exhibit to an amendment to this Current Report on Form 8-K within two business days of receipt from McGladrey.

**(b) Engagement of New Independent Registered Public Accounting Firm**

Effective January 9, 2007, the Audit Committee of the Board of Directors of the Company appointed UHY Advisors as the Company's new independent registered public accounting firm. During the Company's two most recent fiscal years, it did not consult with UHY Advisors with respect to any of the matters or reportable events set forth in Item 304(a)(2)(i) and (ii) 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.

Dated: January 10, 2007

SYNERGETICS USA, INC.  
(Registrant)

By: /s/ Pamela G. Boone  
Name: Pamela G. Boone  
Title: Executive Vice President and Chief  
Financial Officer