

Recon Technology, Ltd  
Form 8-K  
April 22, 2011

# SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

## FORM 8-K

### CURRENT REPORT

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

Date of report (date of earliest event reported): April 18, 2011

## RECON TECHNOLOGY, LTD

(Exact name of registrant as specified in its charter)

Cayman Islands  
(State or Other Jurisdiction

of Incorporation)

001-34409  
(Commission

File Number)

Room 1902, Building C, King Long International Mansion

No. 9 Fulin Road

N/A  
(IRS Employer

Identification No.)

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Beijing, 100107

People's Republic of China

(Address of principal executive offices)

Registrant's telephone number, including area code: +86 (25) 5231 3015

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligations 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))

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

The practice of Bernstein & Pinchuk LLP ( B&P ), the Registrant's independent registered public accounting firm, entered into a joint venture agreement with Marcum LLP and formed Marcum Bernstein & Pinchuk LLP ( MarcumBP ) in a transaction pursuant to which B&P merged its China operations into Marcum BP and certain of the professional staff of B&P joined MarcumBP as employees of MarcumBP ( Merger ). Accordingly, effective April 18, 2011, B&P effectively resigned as the Registrant's independent registered public accounting firm and MarcumBP became the Registrant's independent registered public accounting firm. This change in the Registrant's independent registered public accounting firm was approved by the Audit Committee of the Registrant's Board of Directors on April 18, 2011.

B&P's reports on the financial statements of the Registrant as of and for the fiscal year ended June 30, 2010 did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles. B&P did not audit the Registrant's financial statements for the year ended June 30, 2009. For a discussion of B&P's appointment as the Registrant's independent public accounting firm, please refer to the Current Event on Form 8-K filed on October 19, 2009 (SEC Accession No. 0001193125-09-209609).

During the fiscal year ended June 30, 2010 and through the effective date of the Merger, there were no disagreements with B&P on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which if not resolved to B&P's satisfaction would have caused it to make reference thereto in connection with its reports on the financial statements for such periods. During the fiscal year ended June 30, 2010 and through April 18, 2011, there were no reportable events of the type described in Item 304(a)(1)(v) of Regulation S-K. Notwithstanding the foregoing, the Registrant engaged in the sort of ordinary discussion that would be expected between a company and its auditor with personnel of B&P who became personnel of MarcumBP upon completion of the Merger.

During the fiscal year ended June 30, 2010 and through April 18, 2011, the effective date of the Merger, the Registrant did not consult with MarcumBP with respect to any of (i) the application of accounting principles to a specified transaction, either completed or proposed; (ii) the type of audit opinion that might be rendered on the Registrant's financial statements; or (iii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K) or an event of the type described in Item 304(a)(1)(v) of Regulation S-K.

The Registrant provided B&P with a copy of the foregoing disclosure and requested B&P to furnish it with a letter addressed to the U.S. Securities and Exchange Commission stating whether it agrees with the statements made therein. A copy of the letter, dated April 22, 2011, furnished by BP, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

**Item 9.01 Financial Statements and Exhibits.**

(a) Financial statements of businesses acquired.

Not Applicable.

(b) Pro forma financial information.

Not Applicable.

(c) Shell company transactions.

Not Applicable.

(d) Exhibits.

16.1 Letter to U.S. Securities and Exchange Commission from Bernstein & Pinchuk LLP dated April 22, 2011.

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

Recon Technology, Ltd

By: /s/ Yin Shenping  
Yin Shenping  
Chief Executive Officer

Dated: April 22, 2011

**Exhibit Index**

<b>Number</b>	<b>Description of Exhibit</b>
16.1	Letter to U.S. Securities and Exchange Commission from Bernstein & Pinchuk LLP dated April 22, 2011.