

Argyle Security Acquisition CORP  
Form 8-K  
May 02, 2006

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

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**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): May 1, 2006

ARGYLE SECURITY ACQUISITION CORPORATION  
(Exact Name of Registrant as Specified in Charter)

Delaware  
(State or Other Jurisdiction of  
Incorporation)

000-51639  
(Commission File Number)

20-3101079  
(IRS Employer Identification No.)

200 Concord Plaza Suite 700 San Antonio, TX  
(Address of Principal Executive Offices)

78216  
(Zip Code)

Registrant's telephone number, including area code: (210) 828-1700

Not Applicable  
(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 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(b) under the Exchange Act (17 CFR 240.14a-12(b))
- 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 May 1, 2006, Argyle Security Acquisition Corporation (the "Company") engaged Ernst & Young LLP ("E&Y") as its independent registered public accounting firm for the fiscal year ending December 31, 2006, and such engagement was approved by the Company's Board of Directors. The Company previously disclosed the dismissal of Goldstein Golub Kessler LLP as the Company's independent registered public accounting firm in a Current Report on Form 8-K dated April 18, 2006.

During the fiscal year ended December 31, 2005 and in the subsequent interim period, the Company did not consult with E&Y regarding (i) the application of accounting principles to a specific completed or contemplated transaction, or the type of audit opinion that might be rendered on the Company's consolidated financial statements and no written or oral advice was provided by E&Y that was an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issue or (ii) any matter that was either the subject of a disagreement or event, as set forth in Item 304(a)(1)(iv) or Item 304(a)(1)(v) of Regulation S-K.

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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.

ARGYLE SECURITY ACQUISITION CORPORATION

Dated: May 2, 2006

By: /s/ Bob Marbut

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Bob Marbut  
Chairman and Co-Chief Executive Officer