

Fuse Science, Inc.
Form 8-K
November 20, 2013

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) November 6, 2013

FUSE SCIENCE, INC.

(Exact Name of Registrant as Specified in Charter)

Nevada

(State or Other Jurisdiction

of Incorporation)

000-22991
(Commission
File Number)

87-0460247
(IRS Employer
Identification No.)

6135 NW 167th Street, #E-21
Miami Lakes, Florida
(Address of Principal Executive Offices) (Zip Code)

33015

(305) 503-3873

(Registrant's telephone number, Including Area Code)

Check the appropriate box 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))

Item 4.01 Changes in Registrant's Certifying Accountant

(a) Resignation of Morrison, Brown, Argiz and Farra, LLC

(i) Effective November 6, 2013, Morrison, Brown, Argiz and Farra, LLC (“**MBAF**”) resigned from Fuse Science, Inc. (the “**Company**”) as its principal independent registered public accounting firm. The acceptance of MBAF's resignation was approved by the audit committee of the Company's board of directors.

(ii) The report of MBAF on the Company's financial statements for the fiscal year ended September 30, 2012 did not contain an adverse opinion or disclaimer of opinion, nor was it modified as to uncertainty, audit scope or accounting principles, except that MBAF's report for that fiscal year included an explanatory paragraph and note stating, among other things, that the Company had incurred a loss since inception, had a net accumulated deficit and might be unable to raise further equity, which raised substantial doubt about the Company's ability to continue as a going concern.

(iii) During the fiscal year ended September 30, 2012 and during the subsequent period through to the date of MBAF's resignation, there were no disagreements between the Company and MBAF, whether or not resolved, on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to the satisfaction of MBAF, would have caused MBAF to make reference thereto in its report on the Company's audited financial statements. In connection with the audit of the fiscal year ended September 30, 2012 and the subsequent interim period through November 6, 2013, there have been no “**reportable events**” (as defined in Item 304(a)(1)(v) of Regulation S-K).

(iv) The Company provided MBAF with a copy of this Current Report on Form 8-K and has requested that MBAF furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not MBAF agrees with the statements made in this Current Report on Form 8-K with respect to MBAF and, if not, stating the aspects with which they do not agree. The Company has received the requested letter from MBAF wherein they have confirmed their agreement to the Company's disclosures in this Current Report with respect to MBAF. A copy of MBAF's letter has been filed as an exhibit to this Current Report on Form 8-K.

(b) Engagement of Kaufman, Rossin & Co., P.A.

(i) Effective November 19, 2013, the Company engaged Kaufman, Rossin & Co., P.A. (“**Kaufman Rossin**”) as the Company's independent registered public accounting firm. The engagement was approved by the audit committee of the Company's board of directors.

(ii) In connection with the Company's appointment of Kaufman Rossin as the Company's independent registered accounting firm, the Company has not consulted Kaufman Rossin on any matter relating to the application of accounting principles to a specific transaction, either completed or contemplated, or the type of audit opinion that might be rendered on the Company's financial statements.

Item 9.01 Financial Statements and Exhibits

(a) Exhibits

Exhibit No. Description

16.1 Letter from Morrison, Brown, Argiz & Farra, LLC, as to change in certifying accountant.

SIGNATURE

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.

FUSE SCIENCE, INC.

By: /s/ Brian Tuffin
Brian Tuffin, Chief Executive Officer and Acting Chief Financial Officer

Dated: November 20, 2013