

Edgar Filing: VICTORY ENERGY CORP - Form 8-K/A

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))

Item 4.01 Changes to registrant's certifying accountant

On June 18, 2012, Victory Energy Corporation (the "Company"), through the Audit Committee of its Board of Directors and with the ratification of its Board of Directors, dismissed WilsonMorgan LLP as the Company's independent registered public accounting firm and engaged Weaver and Tidwell, LLP ("Weaver") as the Company's independent registered accounting firm.

The reports of WilsonMorgan LLP regarding the Company's financial statements for fiscal years ended December 31, 2011 and 2010 did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, scope or accounting principles. The reports of WilsonMorgan LLP did, however, include a qualification with regard to uncertainty as to the Company's ability to continue as a going concern. During the years ended 2011 and 2010, and for the period of January 1, 2012 through June 18, 2012, there were no disagreements with WilsonMorgan LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which would have caused it to make reference to such disagreements in the reports.

Prior to engaging Weaver, the Company did not consult with Weaver regarding the application of accounting principles to a material, specific completed or contemplated transaction or regarding the type of audit opinion that might be rendered by Weaver on the Company's financial statements, and Weaver did not provide any written or oral advice that was an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issue.

Item 9.01 Exhibits

Exhibit No.	Description
16.0	Letter from Wilson Morgan, LLP, dated July 5, 2012, describing agreement to Company disclosures in the 8K event dated June 18, 2012, pursuant to item 304(a)(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 thereunto duly authorized.

**VICTORY ENERGY
CORPORATION**

Dated: July 10, 2012 By: /s/ Kenneth Hill
President and
Chief Executive Officer