

TARA GOLD RESOURCES CORP.  
Form 8-K  
February 08, 2013

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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): February 1, 2013

TARA GOLD RESOURCES CORP.  
(Name of Small Business Issuer in its charter)

|                |             |                |
|----------------|-------------|----------------|
| Nevada         | 000-29595   | 90-0316566     |
| (State of      | (Commission | (IRS           |
| incorporation) | File No.)   | Employer       |
|                |             | Identification |
|                |             | No.)           |

375 N. Stephanie St.

Bldg. 2, Ste. #211  
Henderson, NV 89014

(Address of principal executive offices, including Zip Code)

Registrant's telephone number, including area code: (888) 901-4550

N/A

(Former name or former address if  
changed since last report)

Check 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-14(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 4.01. Changes in Registrant's Certifying Accountant.

On February 1, 2013, Tara Gold Resources Corp., a Nevada corporation (the "Company"), provided notice to its principal independent registered public accounting firm, Wilson Morgan LLP ("Wilson Morgan") that the Company has elected to terminate its relationship.

a) Resignation of Current Independent Registered Public Accounting Firm.

- i. On February 1, 2013, Wilson Morgan was dismissed as the Company's independent registered public accounting firm.
- ii. The Company's Board of Directors approved the dismissal on February 1, 2013.
- iii. Wilson Morgan's audit report on the financial statements of the Company for the year ended December 31, 2011, did not contain an adverse opinion or a disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope, or accounting principles, other than an explanatory paragraph regarding the Company's ability to continue as a going concern.
- iv. From February 17, 2012, the date the Company engaged Wilson Morgan as the Company's independent registered public accounting firm in connection with the audit of the Company's annual financial statements as of and for the year ended December 31, 2011, and Wilson Morgan's reviews of the Company's quarterly interim unaudited financial information from March 31, 2012 through September 30, 2012, through the date of dismissal on February 1, 2013, there were no disagreements on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement, if not resolved to their satisfaction, would have caused Wilson Morgan to make reference in connection with their opinion to the subject matter of the disagreement, nor did Wilson Morgan advise the Company of any of the matters identified in Item 304(a)(1)(v)(A)-(D) of Regulation S-K.
- v. The Company provided Wilson Morgan with a copy of this Current Report on Form 8-K and requested that Wilson Morgan furnish it with a letter addressed to the SEC stating whether or not they agree with the above statements. The Company has received the requested letter from Wilson Morgan, and a copy of such letter is filed as Exhibit 16.1 to this Current Report on Form 8-K.

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

On February 1, 2013, the Company retained StarkSchenkein, LLP as the Company's new principal independent registered public accounting firm. This engagement was approved by the Company's Board of Directors. During the years ended December 31, 2011 and 2012, through February 1, 2013, the Company has not consulted StarkSchenkein, LLP regarding the application of accounting principles related to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements or as to any disagreement or reportable event as described in Item 304(a)(1)(iv) and Item 304(a)(1)(v), respectively, of Regulation S-K under the Securities Act of 1933, as amended.



Item 9.01 Financial Statements and Exhibits.

Exhibit Description  
Number

16.1 Letter from Wilson Morgan LLP, dated February 8, 2013

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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.

Date: February 8, 2013

TARA GOLD RESOURCES CORP.

By: /s/ Lynda R. Keeton-Cardno, CPA  
Lynda R. Keeton-Cardno, CPA