

Black Raven Energy, Inc.
Form 8-K/A
November 17, 2009

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): **August 28, 2009**

Black Raven Energy, Inc.

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

001-32471
(Commission File Number)

20-0563497
(I.R.S. Employer
Identification No.)

1125 Seventeenth Street, Suite 2300, Denver, Colorado
(Address of principal executive offices)

80202
(Zip Code)

(303) 308-1330

(Registrant's telephone number, including area code)

PRB Energy, Inc.

(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 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))

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- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Explanatory Note

This Amendment revises the Current Report on Form 8-K filed with the Securities and Exchange Commission on November 4, 2009 solely to revise the disclosure in Item 4.01 to clarify certain items regarding the change in Black Raven Energy, Inc.'s (the "Company") certifying accountant.

Item 4.01 Changes in Registrant's Certifying Accountant.

On August 28, 2009, the Company dismissed Hein & Associates LLP ("Hein") as the Company's independent public accounting firm. Hein audited the Company's financial statements for the year ended December 31, 2006. Hein has not conducted any work for the Company since the filing of the Company's Form 10-Q for the three months ended September 30, 2007.

The report by Hein on the financial statements of the Company for the year ended December 31, 2006 did not contain an adverse opinion or a disclaimer of opinion or a qualification or modification as to uncertainty, audit scope or accounting principles. During the Company's two most recent fiscal years and subsequent interim period through the date Hein was dismissed, there were no disagreements between the Company and Hein on any matter of accounting principles, or practices, financial statement disclosure or auditing scope or procedure. During the two most recently completed fiscal years and any subsequent interim period through the date Hein was dismissed, there were no reportable events of the nature described in Item 304(a)(1)(v), paragraphs (A) through (D), of Regulation S-K. The Company's Board approved the decision to change accountants.

On August 28, 2009, the audit committee of the Board approved a change in the Company's independent registered public accounting firm. The audit committee approved Deloitte & Touche LLP ("Deloitte") to serve as the Company's independent registered public accounting firm and engaged Deloitte on October 26, 2009. Deloitte will initially audit the Company's financial statements for the years ended December 31, 2007 and 2008. During the two most recent fiscal years and the subsequent interim periods prior to the engagement of Deloitte, the Company did not consult with Deloitte with regard to:

(i) the application of accounting principles 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

(ii) any matter that was either the subject of a disagreement (as defined in paragraph 304(a)(i)(iv) of Regulation S-K and the related instructions) or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

Item 9.01 Financial Statements and Exhibits.

(d) *Exhibits.*

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Exhibit 16.1 Letter from Hein & Associates LLP dated November 16, 2009 regarding its concurrence or disagreement with the statements made by the Company in this Current Report

SIGNATURES

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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.

BLACK RAVEN ENERGY, INC.

Date: November 17, 2009

By: /s/ William F. Hayworth
William F. Hayworth
President

Exhibit Index

Exhibit No.	Description
16.1	Letter from Hein & Associates LLP dated November 16, 2009 regarding its concurrence or disagreement with the statements made by the Company in this Current Report