

SUPERCONDUCTOR TECHNOLOGIES INC  
Form 8-K  
October 07, 2010

**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): October 1, 2010**

**Superconductor Technologies Inc.**

(Exact Name of Registrant as Specified in Charter)

**Delaware**  
(State or Other Jurisdiction  
of Incorporation)

**0-21074**  
Commission File Number

**77-0158076**  
(IRS Employer  
Identification No.)

**460 Ward Drive, Santa Barbara, CA**  
(Address of Principal Executive Offices)

**93111**  
(Zip Code)

**Registrant's telephone number, including area code: (805) 690-4500**

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))

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**Item 4.01 Changes in Registrant's Certifying Accountant**

On October 1, 2010, the independent registered public accounting firm for Superconductor Technologies Inc. (the "Company"), Stonefield Josephson, Inc. ("Stonefield"), combined its practice with Marcum LLP (the "Merger") and began practicing in California and Hong Kong as "MarcumStonefield, a division of Marcum LLP" ("MarcumStonefield"). Accordingly, effective October 1, 2010, Stonefield effectively resigned as the Company's

independent registered public accounting firm and MarcumStonefield became the Company's independent registered public accounting firm. This change in the Company's independent registered public accounting firm was approved by the Audit Committee of the Company's Board of Directors on October 4, 2010.

The principal accountant's reports of Stonefield on the financial statements of the Company as of and for the years ended December 31, 2009 and 2008 did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the years ended December 31, 2009 and 2008 and through October 1, 2010, the effective date of the Merger, there were no disagreements with Stonefield on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which if not resolved to Stonefield's satisfaction would have caused it to make reference thereto in connection with its reports on the financial statements for such years. During the years ended December 31, 2009 and 2008 and through the effective date of the Merger, there were no reportable events of the type described in Item 304(a)(1)(v) of Regulation S-K .

During the years ended December 31, 2009 and 2008 and through the effective date of the Merger, the Company did not consult with Marcum LLP or MarcumStonefield with respect to any of (i) the application of accounting principles to a specified transaction, either completed or proposed; (ii) the type of audit opinion that might be rendered on the Company's financial statements; or (iii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K) or an event of the type described in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Stonefield with a copy of the foregoing disclosure and requested Stonefield to furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements made therein. A copy of such letter, dated October 7, 2010, furnished by Stonefield, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

16.1 Letter dated October 7, 2010 from Stonefield Josephson, Inc. re: change in certifying accountant

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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 thereunto duly authorized.

**Superconductor Technologies Inc.**

Dated: October 7, 2010

By:

/s/ WILLIAM J. BUCHANAN

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William J. Buchanan

Vice President and Chief Financial Officer

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