

UNITED STATES  
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): November 5, 2009

Commission File number 333-153381

**CETRONE ENERGY COMPANY**

(Exact name of small business issuer as specified in its charter)

Nevada  
(State or other jurisdiction of incorporation or organization)

26-1972677  
(IRS Employer Identification No.)

11010 East Boundary Road, Elk, Washington 99009  
(Address of principal executive offices)

509.714.5236  
(Issuer's telephone number)

N/A  
(Former name, former address and former fiscal year, 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))
- 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) On November 5, 2009, Board of Directors of the Registrant dismissed The Blackwing Group, LLC, its independent registered public account firm. On the same date, November 5, 2009, the accounting firm of Kyle L. Tingle CPA, LLC was engaged as the Registrant's new independent registered public account firm. The Board of Directors of the Registrant and the Registrant's Audit Committee approved of the dismissal of The Blackwing Group, LLC and the engagement of Kyle L. Tingle, CPA, LLC as its independent auditor.

None of the reports of The Blackwing Group, LLC on the Company's financial statements for either of the past two years or subsequent interim period contained an adverse opinion or disclaimer of opinion, or was qualified or modified as to uncertainty, audit scope or accounting principles, except that the Registrant's audited financial statements contained in its Form 10-K for the fiscal year ended December 31, 2008 a going concern qualification in the registrant's audited financial statements.

During the registrant's two most recent fiscal years and the subsequent interim periods thereto, there were no disagreements with The Blackwing Group, LLC 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 Blackwing Group, LLC 's satisfaction, would have caused it to make reference to the subject matter of the disagreement in connection with its report on the registrant's financial statements, nor were there any up to and including the time of dismissal on November 5, 2009.

The registrant has requested that The Blackwing Group, LLC furnish it with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements. The letter is attached as an exhibit to this Form 8-K.

b) On November 5, 2009, the registrant engaged Kyle L. Tingle CPA, LLC as its independent accountant. During the two most recent fiscal years and the interim periods preceding the engagement, the registrant has not consulted Kyle L. Tingle CPA, LLC regarding any of the matters set forth in Item 304(a)(1)(v) of Regulation S-K.

#### **ITEM 9.01 FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS**

a) Not Applicable.

b) Not Applicable.

c) Exhibits

No. Exhibits

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16.1 Letter from The Blackwing Group, LLC, dated November 5, 2009, to the Securities and Exchange Commission regarding statements included in this Form 8-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 hereunto duly authorized.

Date: November 6, 2009

Cetrone Energy Company.  
(Registrant)

By: /s/ Michael Cetrone  
Michael Cetrone  
Chief Executive Officer  
Chief Financial Officer





**The Blackwing Group, LLC**  
**18921G E Valley View Parkway #325**  
**Independence, MO 64055**  
**816-813-0098**

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November 5, 2009

Securities and Exchange Commission  
100 F. Street, N.E.  
Washington, DC 20549

RE: Cetrone Energy Company

We have read the statements that we understand Cetrone Energy Company will include under Item 4.01 of the Form 8-K report it will file regarding the recent change of auditors. We agree with such statements made regarding our firm.

Regards,

/s/ The Blackwing Group, LLC  
Certified Public Accountants

