

ASSURANCEAMERICA CORP

Form 8-K

December 06, 2006

**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 30, 2006  
ASSURANCEAMERICA CORPORATION**

(Exact Name of Registrant as Specified in Its Charter)

**Nevada**

**0-06334**

**87-0281240**

(State or other jurisdiction  
of incorporation)

(Commission File Number)

(IRS Employer  
Identification Number)

**RiverEdge One, Suite 600  
5500 Interstate North Parkway  
Atlanta, Georgia**

**30328**

(Address of principal executive offices)

(Zip Code)

**(770) 952-0200 x259**

(Registrant's telephone number, including area code)

**N/A**

(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 (*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 Change in Registrant's Certifying Accountant**

ASSURANCEAMERICA CORPORATION, with the recommendation and approval of the Audit Committee of the Board of Directors, engaged the firm of Porter Keadle Moore, LLP to be the principal accountant to audit the registrant's financial statements effective November 30, 2006.

The engagement of Miller Ray Houser & Stewart, LLP as the principal accountant to audit the registrant's financial statements was discontinued on November 30, 2006. Miller Ray Houser & Stewart, LLP's reports on the financial statements of the Company for each of the years ended December 31, 2005 and 2004 did not contain an adverse opinion or disclaimers of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.

The decision to change the auditing firm was recommended and approved by the Audit Committee of the Board of Directors of the Company. There were no disagreements with Miller Ray Houser & Stewart, LLP, 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 Miller Ray Houser & Stewart, LLP's satisfaction, would have caused it to make reference to the subject matter of the disagreement in connection with its reports.

The Company provided Miller Ray Houser & Stewart, LLP with a copy of the disclosures in the preceding paragraphs. A letter from Miller Ray Houser & Stewart, LLP to the Securities and Exchange Commission dated December 6, 2006, stating its agreement with these statements is attached as Exhibit 16.1.

**Item 9.01 Financial Statements and Exhibits.**

| Exhibit No. | Document  |
|-------------|---|
| 99.1        | Letter from Miller Ray Houser & Stewart LLP<br>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.

November 30, 2006

ASSURANCEAMERICA CORPORATION

By: /s/ Mark H. Hain  
Mark H. Hain, Senior Vice President and  
General Counsel