

ABLE ENERGY INC  
Form 8-K  
September 21, 2007

**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): September 21, 2007

**Able Energy, Inc.**

(Exact name of registrant specified in charter)

**Delaware**  
(State of Incorporation)

**001-15035**  
(Commission File Number)

**22-3520840**  
(IRS Employer  
Identification No.)

**198 Green Pond Road, Rockaway, NJ 07866**  
(Address of principal executive offices) (Zip Code)

**(973) 625-1012**  
Registrant's Telephone Number

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.**

Able Energy, Inc. (the "Company") engaged Lazar Levine & Felix LLP ("LLF") as its new independent registered public accounting firm as of September 21, 2007. Prior to its engagement, LLF had been and continues to act as independent auditors for All American Properties, Inc. (f/k/a All American Plazas, Inc.) ("All American"), an affiliate and the largest stockholder of the Company.

During the years ended June 30, 2007 and 2006 and through September 20, 2007, the Company did not consult with LLF with regard to any of the matters or events as set forth in Item 304(a)(2)(i) and (ii) of Regulation S-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 on this 21<sup>st</sup> day of September, 2007.

ABLE ENERGY, INC.

By:     /s/ Gregory D. Frost    

Name: Gregory D. Frost

Title: Chief Executive Officer