

**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): January 7, 2009

3DIcon Corporation

(Exact name of registrant as specified in charter)

Oklahoma

(State or other jurisdiction of  
incorporation)

333-

(Commission  
File Number)

73-1479206

(IRS Employer  
Identification No.)

6804 South Canton Avenue

Tulsa, OK

(Address of principal executive offices)

74136

(Zip Code)

Registrant's telephone number, including area code: (918) 494-0505

Copies to:

Gregory Sichenzia, Esq.  
Sichenzia Ross Friedman Ference LLP  
61 Broadway, 32<sup>nd</sup> Floor  
New York, New York 10006  
Phone: (212) 930-9700  
Fax: (212) 930-9725

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 January 7, 2009, Tullius Taylor Sartain & Sartain LLP, the prior independent registered public accounting firm of 3DIcon Corporation (the "Company"), and Hogan & Slovacek, P.C. merged their operations to become HoganTaylor LLP ("Hogan Taylor"). The respective employees, partners and shareholders of the merged firms have become employees and partners of HoganTaylor which will continue the practices of each of the merged firms. Consequently, HoganTaylor has assumed the role of the independent registered public accounting firm of the Company, subject to the approval or ratification of the Company's audit committee.

As this is a combination of the two existing accounting firms and their respective practices, there was no resignation of the predecessor firm. Also, as this is a newly created firm, there have been no pre-engagement consultations or contacts with HoganTaylor.

The reports of Tullius Taylor Sartain & Sartain LLP regarding the Company's financial statements for the fiscal years ended December 31, 2007 and 2006 did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles, except that their opinion on the Company's financial statements for both fiscal years contained a paragraph emphasizing uncertainty regarding the Company's ability to continue as a "going concern". During the years ended December 31, 2007 and 2006, and during the period from December 31, 2007 through January 7, 2009, there were no disagreements with Tullius Taylor Sartain & Sartain LLP on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of Tullius Taylor Sartain & Sartain LLP would have caused it to make reference to such disagreement in its report.

The Company provided HoganTaylor as the successor to Tullius Taylor Sartain & Sartain LLP with a copy of this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission and requested that HoganTaylor, as such successor, furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with above statements and, if it does not agree, the respects in which it does not agree. A copy of the letter, dated January 13, 2009, is filed as Exhibit 16.1 (which is incorporated by reference herein) to this Current Report on Form 8-K.

#### **Item 9.01**

Exhibits

#### **Item 9.01. Financial Statements and Exhibits**

<u>Exhibit No.</u>	<u>Exhibit Name</u>
16.1	Letter re Change in Certifying Accountant

**SIGNATURES**

Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**3DIcon Corporation**

Dated: January 13, 2009

By: /s/ Martin Keating  
Name: Martin Keating  
Title: Chief Executive Officer

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Exhibit 16.1

January 13, 2009

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

Dear Ladies and Gentlemen:

We are the successor independent registered public accounting firm for 3DIcon Corporation (the "Company"). We have read the Company's disclosure set forth in Item 4.01 "Changes in Registrants Certifying Accountants" of the Company's Current Report on Form 8-K dated January 7, 2009. (the "Current Report") and are in agreement with the disclosure in the Current Report, insofar as it pertains to our predecessor firm, Tullius Taylor Sartain & Sartain LLP.

Sincerely,

/s/ HoganTaylor LLP