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DEWEY ELECTRONICS CORP

Form 8-K

August 20, 2010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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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) August 16, 2010

THE DEWEY ELECTRONICS CORPORATION (Exact name of registrant as specified in  
its charter)

New York  
(State or other jurisdiction of incorporation)

0-2892  
(Commission File Number)

13-1803974  
(I.R.S. Employer Identification Number)

27 Muller Road  
Oakland, New Jersey  
(address of principal executive offices)

07436  
(Zip Code)

Registrant's telephone number, including area code: (201) 337-4700

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
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act
- Pre-commencement communications pursuant to Rule 14d-2(b) under the  
Exchange Act
- Pre-commencement communications pursuant to Rule 13e-4(c) under the  
Exchange Act

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### ITEM 4.01. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

On August 16, 2010, The Dewey Electronics Corporation (the "Company") was notified that Amper, Politziner and Mattia, LLP ("Amper"), the Company's independent registered public accounting firm, combined its practice with that of Eisner LLP ("Eisner") and that the combined practice operates under the name EisnerAmper LLP. The Audit Committee of the Company's Board of Directors has amended the Company's engagement of Amper to provide for EisnerAmper LLP to serve as the Company's independent registered public accounting firm effective August 16, 2010.

During the Company's fiscal years ended June 30, 2008 and 2009 and the subsequent period through August 16, 2010, the Company did not consult with Eisner regarding any of the matters set forth in Items 304(a)(2)(i) and (ii) of Regulation S-K.

The audit report of Amper on the financial statements of the Company as of and for the years ended June 30, 2008 and 2009 did not contain an adverse opinion or a disclaimer of opinion, and was not qualified or modified as to uncertainty, audit scope or accounting principles. The audit for the Company's fiscal year ended June 30, 2010 is in process.

During the Company's fiscal years ended June 30, 2008 and 2009 and the subsequent period through August 16, 2010, there were (i) no disagreements (as such term is used in Item 304(a)(1)(iv) of Regulation S-K) between the Company and Amper on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreement(s), if not resolved to the satisfaction of Amper, would have caused Amper to make reference to the subject matter of the disagreement(s) in connection with its report on the Company's financial statements and (ii) no reportable events within the meaning set forth in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided Amper a copy of the disclosures in this Form 8-K and has requested that Amper furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not Amper agrees with the Company's statements in this Item 4.01. A copy of the letter dated August 20, 2010 furnished by Amper in response to that request is filed as Exhibit 16.1 to this Current Report on Form 8-K.

### ITEM 9. FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits

Exhibit 16.1 -- Letter re 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 hereunto duly authorized.

THE DEWEY ELECTRONICS CORPORATION

Date August 20, 2010

/s/ John H. D. Dewey  
John H. D. Dewey  
President and Chief Executive Officer

### INDEX TO EXHIBITS

Exhibit Number	Description
16.1	Letter re certifying accountant