

Perfumania Holdings, Inc.  
Form 8-K  
July 20, 2010

**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): July 14, 2010

**Perfumania Holdings, Inc.**

(Exact Name of Registrant as Specified in Charter)

**Florida**  
(State or Other Jurisdiction  
of Incorporation)

**0-19714**  
(Commission  
File Number)

**65-0977964**  
(IRS Employer  
Identification No.)

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**35 Sawgrass Drive, Suite 2**

**Bellport, NY 11713**

**(Address of Principal Executive Offices)(Zip Code)**

**(631) 866-4100**

**(Registrant's telephone number, including area code)**

**(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))

**Item 4.01. Changes in Registrant's Certifying Accountant.**

The Audit Committee of the Board of Directors of Perfumania Holdings, Inc. (the Company) approved a change in accountants, effective July 14, 2010, by making the determination to engage J.H. Cohn, LLP to be the Company's principal accountant to audit the Company's financial statements and to dismiss Deloitte & Touche, LLP as the Company's principal accountant.

Deloitte & Touche, LLP's audit reports on the Company's consolidated financial statements for the fiscal years ended January 30, 2010 and January 31, 2009 did not contain any adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the Company's two most recent fiscal years and through the date hereof, there was no disagreement between the Company and Deloitte & Touche, LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement, if not resolved to the satisfaction of Deloitte & Touche, LLP, would have caused Deloitte & Touche, LLP to make reference to the subject matter of the disagreement in its audit report; and there were no reportable events, as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided Deloitte & Touche, LLP with a copy of the foregoing disclosures and requested that Deloitte & Touche, LLP furnish the Company a letter addressed to the Securities and Exchange Commission stating whether it agrees with them. The Company will file a copy of Deloitte & Touche, LLP's response by amendment to this Form 8-K.

**SIGNATURE**

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.

**Perfumania Holdings, Inc.**

Date: July 20, 2010

By: */s/ Donna Dellomo*  
Donna Dellomo

Chief Financial Officer