

MSB FINANCIAL CORP.  
Form 8-K  
October 02, 2009  
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

**October 1, 2009**  
Date of Report  
(Date of earliest event reported)

**MSB Financial Corp.**  
(Exact name of Registrant as specified in its Charter)

**United States**  
(State or other jurisdiction  
of incorporation)

**001-33246**  
(SEC Commission  
File No.)

**34-1981437**  
(IRS Employer  
Identification Number)

**1902 Long Hill Road, Millington, New Jersey**  
(Address of principal executive offices)

**07946-0417**  
(Zip Code)

Registrant's telephone number, including area code:

**(908) 647-4000**

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**Not Applicable**

(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:

- 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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**INFORMATION TO BE INCLUDED IN REPORT**

**Item 4.01 Change in Registrant's Certifying Account**

On October 1, 2009, MSB Financial Corp. (the "Registrant") was notified that the audit practice of Beard Miller Company LLP ("Beard") an independent registered public accounting firm, was combined with ParenteBeard, LLC ("ParenteBeard") in a transaction pursuant to which Beard combined its operations with ParenteBeard and certain of the professional staff and partners of Beard joined ParenteBeard either as employees or partners of ParenteBeard. On October 1, 2009, Beard resigned as the auditors of the Registrant and with the approval of the Audit Committee of the Registrant's Board of Directors, ParenteBeard was engaged as its independent registered public accounting firm.

Prior to engaging ParenteBeard, the Registrant did not consult with ParenteBeard regarding the application of accounting principles to a specific completed or contemplated transaction or regarding the type of audit opinions that might be rendered by ParenteBeard on the Registrant's financial statements, and ParenteBeard did not provide any written or oral advice that was an important factor considered by the Registrant in reaching a decision as to any such accounting, auditing or financial reporting issue.

The report of independent registered public accounting firm of Beard regarding the Registrant's financial statements for the fiscal years ended June 30, 2009 and 2008 did not contain any adverse opinion or disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope or accounting principles.

During the years ended June 30, 2009 and 2008, and during the interim period from the end of the most recently completed fiscal year through October 1, 2009, the date of resignation, there were no disagreements with Beard 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 Beard would have caused it to make reference to such disagreement in its reports.

The Registrant provided Beard with a copy of this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission and requested that Beard furnish the Registrant 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 October 1, 2009, is filed as Exhibit 16 (which is incorporated by reference herein) to this Current Report on Form 8-K.

**Section 9 – Financial Statements and Exhibits**

**Item 9.01**            **Financial Statements and Exhibits**

Exhibit

<u>Number</u>	<u>Description</u>
16	Letter from Beard Miller Company LLP dated October 1, 2009



**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.

**MSB FINANCIAL CORP.**

Date: October 2, 2009

By: /s/ Gary T. Jolliffe  
Gary T. Jolliffe

President and Chief Executive Officer