

BLUEFLY INC
Form 8-K/A
June 16, 2009

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

FORM 8-K/A

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): June 3, 2009

BLUEFLY, INC.
(Exact name of registrant as specified in its charter)

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| Delaware (State or other jurisdiction of incorporation) | 001-14498 (Commission file number) | 13-3612110 (I.R.S. Employer Identification No.) |
|---|--|---|

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|---|---------------------|
| 42 West 39th Street, New York, New York (Address of principal executive offices) | 10018 (Zip Code) |
|---|---------------------|

Registrant's Telephone Number, Including Area Code: (212) 944-8000

N/A
(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 (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.

This amendment to the Current Report on Form 8-K that was filed with the Securities and Exchange Commission ("SEC") on June 9, 2009 is being filed to clarify the dates upon which the dismissal of PricewaterhouseCoopers LLP and the engagement of Weiser, LLP ("Weiser") were approved by the Audit Committee (as hereinafter defined), and when such events occurred.

a) Previous independent registered public accounting firm

On June 3, 2009, Bluefly, Inc. (the "Company") dismissed PricewaterhouseCoopers LLP ("PwC") as the Company's independent registered public accounting firm. The Audit Committee of the Board of Directors (the "Audit Committee") of the Company approved the dismissal of PwC on that date.

During the years ended December 31, 2008 and 2007 and through June 3, 2009, there were no disagreements with PwC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of PwC, would have caused them to make reference thereto in their reports on the financial statements for such years.

In addition, for the years ended December 31, 2008 and 2007, the reports of PwC on the Company's financial statements did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principle. There were no reportable events (as defined in Item 304(a)(1)(v) of Regulation S-K) for the years ended December 31, 2008 and 2007 and through June 3, 2009.

The Company has provided PwC a copy of this current report on Form 8-K/A and requested that it furnish the Company with a letter addressed to the U.S. Securities and Exchange Commission stating whether or not it agrees with the statements made above in (a). PwC furnished such a letter, dated June 16, 2009, a copy of which is attached hereto as Exhibit 16.1.

b) New independent registered public accounting firm

On June 3, 2009, the Audit Committee approved the appointment of Weiser, LLP ("Weiser") as the Company's independent registered public accounting firm for the year ending December 31, 2009 and Weiser was subsequently engaged as the Company's independent registered public accounting firm on June 4, 2009.

During the years ended December 31, 2008 and 2007 and through June 4, 2009, neither the Company nor anyone on its behalf has consulted with Weiser with respect to either (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report nor oral advice was provided to the Company that Weiser concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) or a reportable event (as defined in Item 304(a)(1)(v) of Regulation S-K).

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits

| Exhibit No. | Description |
|-------------|--|
| 16.1 | Letter from PricewaterhouseCoopers LLP, dated June 16, 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.

BLUEFLY, INC.
(Registrant)

Date: June 16, 2009

By:

/s/ Kara B. Jenny

Name: Kara B. Jenny

Title: Chief Financial Officer
