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TRANS ENERGY INC Form 8-K September 13, 2006

UNITED STATES

| | TIES AND EXCHANGE COMMISSION THINGTON, D. C. 20549-1004 | N |
|---|---|--------------------------------------|
| | FORM 8-K | |
| | CURRENT REPORT | |
| Pursuant to Section 13 c | or 15(d) of the Securities Ex | schange Act of 1934 |
| Date of Report (Date o | f earliest event reported) S | September 8, 2006 |
| | TRANS ENERGY, INCegistrant as specified in it | |
| Nevada | 0-23530 | 93-0997412 |
| (State of Incorporation) | Commission file number | (I.R.S. Employer Identification No.) |
| PO Box | 393, Saint Marys, WV 26170 | |
| (Address of pr | incipal executive offices, 2 | zip code) |
| | (304) 422-4062 | |
| (Registrant's t | elephone number, including a | area code) |
| | mer address, if changed sind | ce last report) |
| Check the appropriate box belsimultaneously satisfy the fifollowing provisions (see Gen | ling obligation of the regis | strant under any of the |
| [] Written communications 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.

(a) On September 8, 2006, HJ & Associates, LLC was terminated as the certifying accountant for Trans Energy, Inc. (the "Registrant").

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HJ & Associates, LLC has served from the inception of the Registrant as the certifying accountant for the Registrant's financial statements. From the date on which HJ & Associates LLC was engaged until the date HJ & Associates, LLC was terminated, there were no disagreements with HJ & Associates, LLC 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 HJ & Associates, LLC would have caused HJ & Associates, LLC to make reference to the subject matter of the disagreements in connection with any reports it would have issued, and there were no "reportable events" as that term is defined in Item 304(a)(1)(iv) of Regulation S-B.

The Registrant has provided HJ & Associates, LLC with a copy of the foregoing disclosure, and has requested that HJ & Associates, LLC furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with such disclosure. The Registrant has filed as an Exhibit to this Form 8-K a copy of the letter from HJ & Associates, LLC required by Item 304 of Regulation S-B.

- (b) On September 8, 2006, the Registrant entered into an engagement letter with Malone & Bailey, PC to assume the role of its new certifying accountant. Malone & Bailey, PC has been asked to audit the year ended December 31, 2006. During the two most recent fiscal years and the subsequent interim periods prior to the engagement of Malone & Bailey, PC, the Registrant did not consult with Malone & Bailey, PC with regard to:
- (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 Registrant's financial statements; or
- (ii) any matter that was either the subject of a disagreement or a reportable event (as described in Item 304(a)(1) (iv) of Regulation S-B).

The decision to change principal auditors and the engagement of the new principal auditor was recommended and approved by the Registrant's Board of Directors.

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ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits.

16.1 Letter from HJ & Associates, LLC, dated September 13, 2006, regarding its concurrence or disagreement with the statement made by the Registrant in the current report concerning the resignation of HJ & Associates, LLC as the Registrant's principal accountant.

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.

Trans Energy, Inc.

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Date: September 13, 2006 /s/ Lisa Corbitt

Lisa Corbitt

Principal Accounting Officer

EXHIBIT INDEX

Exhibit Number

Exhibit Contents

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