DIME COMMUNITY BANCSHARES INC Form 8-K August 18, 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

Date of Report (Date of earliest event reported): August 18, 2009

DIME COMMUNITY BANCSHARES, INC.

(Exact name of registrant as specified in its charter)

Delaware	0-27782	11-3297463
(State or other jurisdiction	(Commission File	(IRS Employer
of incorporation)	Number)	Identification No.)

209 Havemeyer Street, Brooklyn, New York 11211 (Address of principal executive offices, including zip code)

Registrant's telephone number, including area

code: (718) 782-6200

None

(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 240.14d-2(b))

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.

On August 18, 2009, the Company engaged Crowe Horwath LLP ("Crowe") as its independent registered public accounting firm for the fiscal year ending December 31, 2009. During the registrant's two most recent fiscal years and the subsequent interim periods prior to engaging Crowe, neither the registrant nor someone on its behalf consulted Crowe regarding any of the matters set forth in Items 304(a)(2)(i) or (ii) of Regulation S-K.

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.

DIME COMMUNITY BANCSHARES, INC.

/s/ KENNETH J. MAHON
By:
Kenneth J. Mahon
First Executive Vice President and Chief Financial Office

Dated: August 18, 2009