

Neonode, Inc
Form 8-K
October 10, 2007

**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): **October 8, 2007**

NEONODE INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

0-8419
(Commission File
Number)

94-1517641
(IRS Employer Identification
No.)

**Biblioteksgatan 11
S111 46 Stockholm, Sweden**
(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code:
+468 678 18 50 — Sweden
(925) 355-7700 — USA

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 (*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 Registrant engaged Öhrlings PricewaterhouseCoopers AB, or PwC, as its independent accountants as of October 8, 2007. Neonode did not consult with PwC during its two most recent fiscal years or the subsequent interim period regarding the application of accounting principles to a specified transaction, either completed or proposed, the type of audit opinion that might be rendered on Neonode's financial statements, or any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K under the Securities Exchange Act of 1934, as amended, or the Exchange Act) or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K under the Exchange Act).

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, thereunto duly authorized.

Dated: October 10, 2007

Neonode Inc.

By: /s/ David Brunton

David Brunton
Chief Financial Officer