

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):

December 16, 2005

**ClearOne Communications, Inc.**

(Exact Name of Registrant as Specified in Its Charter)

**Utah**

(State or Other Jurisdiction of Incorporation)

**0-17219**

(Commission File Number)

**87-0398877**

(IRS Employer Identification No.)

**1825 Research Way, Salt Lake City, Utah**

(Address of Principal Executive Offices)

**84119**

(Zip Code)

**(801) 975-7200**

(Registrant's Telephone Number, Including Zip Code)

**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 (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 communication pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 4.01 Change in Registrant's Certifying Accountant.**

(a) Dismissal of previous principal independent accountants.

(i) As previously reported in the current report on Form 8-K filed November 2, 2005, on October 28, 2005, KPMG LLP ("KPMG") was dismissed as the principal accountants for ClearOne Communications, Inc. (the "Company") effective upon the completion of the audit of the Company's consolidated financial statements as of and for the fiscal year ended June 30, 2004 and the issuance of its report thereon, and the Company engaged Hansen, Barnett & Maxwell, A Professional Corporation, as its new principal accountants to audit its financial statements for the fiscal year ended June 30, 2005. KPMG completed its audit of such financial statements and released its report with respect thereto on December 16, 2005.

(ii) KPMG's reports on the Company's consolidated financial statements as of and for the fiscal years ended June 30, 2004 and 2003, did not contain an adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles, except as follows:

KPMG's report on the consolidated financial statements of the Company as of and for the years ended June 30, 2003 and 2002 contained a separate paragraph stating "as discussed in Note 3 to the accompanying consolidated financial statements, the consolidated balance sheets as of June 30, 2002 and 2001, and the related consolidated statements of operations, stockholders' equity, and cash flows for each of the years then ended, have been restated."

KPMG's report on the consolidated financial statements of the Company as of and for the years ended June 30, 2003 and 2002, and its report on the consolidated financial statements of the Company as of and for years ended June 30, 2004 and 2003 each contained a separate paragraph stating "as discussed in Note 2 to the consolidated financial statements, the Company changed, effective July 1, 2002, its method of accounting for goodwill and other intangible assets as required by Statement of Financial Accounting Standards No. 142, Goodwill and Other Intangible Assets, Statement of Financial Accounting Standard No. 144, Accounting for the Impairment or Disposal of Long-Lived Assets, and Statement of Financial Accounting Standard No. 141, Business Combinations."

(iii) The Audit Committee of the Board of Directors recommended and approved the decision to change the Company's principal accountants.

(iv) In connection with the audits of the fiscal years ended June 30, 2004 and 2003, and during the subsequent interim period through December 16, 2005, there were (1) no disagreements with KPMG 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 KPMG, would have caused KPMG to make reference to the subject matter of the disagreements in connection with its reports, and (2) no events of the type listed in paragraphs (A) through (D) of Item 304(a)(1)(v) of Regulation S-K, except as follows:

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KPMG reported in a letter to the Company's Audit Committee dated August 16, 2005 that during its audit of the Company's consolidated financial statements as of and for the fiscal years ended June 30, 2003 and 2002, it noted material weaknesses in internal controls related to: accounting for revenue recognition and related sales returns, credit memos, and allowances; accounting for cutoff and period-end close adjustments related to accrued liabilities and prepaid assets; the tracking and valuation of inventory; accounting for leases; accounting for non-routine transactions; and the lack of personnel with adequate experience in preparing financial statements and related footnotes in accordance with U.S. generally accepted accounting principles.

KPMG reported in a letter to the Company's Audit Committee dated December 15, 2005 that during its audit of the Company's consolidated financial statements as of and for the fiscal years ended June 30, 2004 and 2003, it noted material weaknesses in internal controls related to: accounting for revenue recognition and related sales returns, credit memos, and allowances; accounting for cutoff and period-end close adjustments related to accrued liabilities and prepaid assets; the tracking and valuation of inventory; accounting for non-routine transactions; the timeliness and adequacy of the monthly close process; and the lack of personnel with adequate experience in preparing financial statements and related footnotes in accordance with U.S. generally accepted accounting principles.

The Audit Committee and the Company's management discussed such material weaknesses in internal controls with KPMG, and the Company has authorized KPMG to respond fully to the inquiries of the Company's new principal independent registered accountant with respect thereto.

(v) A letter from KPMG LLP dated December 22, 2005 is attached as Exhibit 16.2 to this Form 8-K/A.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

<u>Exhibit No.</u>	<u>Title of Document</u>	<u>Location</u>
16.1	Letter from KPMG LLP to the U.S. Securities and Exchange Commission dated November 2, 2005	8-K Report Filed on Nov. 2, 2005
16.2	Letter from KPMG LLP to the U.S. Securities and Exchange Commission dated December 22, 2005	This Filing

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**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.

CLEARONE COMMUNICATIONS, INC.

Date: December 22, 2005

By: /s/ Zeynep Hakimoglu

Zeynep Hakimoglu

President and Chief Executive Officer

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December 22, 2005

Securities and Exchange Commission  
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for ClearOne Communications, Inc. and, under the date of December 15, 2005 we reported on the consolidated financial statements of ClearOne Communications, Inc. as of and for the years ended June 30, 2004 and 2003. On October 28, 2005, we were notified that ClearOne Communications, Inc. engaged Hansen, Barnett & Maxwell as its principal accountants for the year ending June 30, 2005 and that the auditor-client relationship with KPMG LLP will cease upon completion of the audit of ClearOne Communication, Inc.'s consolidated financial statements as of and for the year ended June 30, 2004, and the issuance of our report thereon. As of December 16, 2005 our relationship as principal accountants for ClearOne Communication, Inc. has ceased. We have read ClearOne Communication Inc.'s statements included under Item 4.01 (a) of its Form 8-K/A filed on December 22, 2005, and we agree with such statements, except that we are not in a position to agree or disagree with ClearOne Communications, Inc.'s statement that on October 28, 2005 ClearOne Communications, Inc. engaged Hansen, Barnett & Maxwell, a Professional Corporation, as its new principal accountants to audit its financial statements for the fiscal year ended June 30, 2005 and the decision to change ClearOne Communications, Inc.'s principal accountant was recommended and approved by the Audit Committee of the Board of Directors.

Very truly yours,

/s/ KPMG LLP

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