

RELIABILITY INC  
Form 8-K  
December 30, 2009

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20459

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): December 30, 2009

RELIABILITY INCORPORATED

(Exact name of Registrant as specified in its charter)

|  |                             |                                      |
|--|-----------------------------|--------------------------------------|
| Texas  | 0-7092                      | 75-0868913                           |
| (State or other<br>jurisdiction<br>of incorporation) | (Commission File<br>Number) | (IRS Employer<br>Identification No.) |

410 Park Avenue--15th Floor New York, New York 10022  
(Address of principal corporate offices) (Zip Code)

Registrant's telephone number, including area code: (212) 231-8359

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

On December 30, 2009 Reliability Incorporated (the "Company") announced that the Board of Directors of the Company by mutual consent had terminated the appointment of Schumacher & Associates, Inc as independent

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certifying accountants of the Company, and appointed the firm of Ramirez International Financial & Accounting Services, Inc. ("Ramirez International") as the new independent certifying account-tants of the Company.

The Company stated that during its two most recently completed fiscal quarters ended June 30 and Septem-ber 30, 2009 and through the termination date of December 30, 2009, there was a disagreement with Schumacher & Associates, Inc. relating to whether the Company should be filing as a development stage company.

The Company provided Schumacher & Associates, Inc. with a copy of this disclosure and requested that Schumacher & Associates, Inc furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter is attached hereto as Exhibit 16.1 to this Current Report on Form 8-K.

Item 9.01. Financial Statements and Exhibits.

16.1 Letter from Accountants

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, Registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

RELIABILITY INCORPORATED

Dated: December 30, 2009

By: /s/ Jay Gottlieb  
Jay Gottlieb  
Chairman of the Board,  
Secretary and Treasurer

