

**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): November 17, 2009

SONNEN CORPORATION

(Exact name of registrant as specified in its charter)

<u>Nevada</u> (State or other jurisdiction of incorporation)	<u>000-52803</u> (Commission File Number)	<u>98-0514037</u> (IRS Employer Identification No.)
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2829 Bird Avenue, Suite 12, Miami, Florida 33133
(Address of principal executive offices) (Zip code)

Registrant's telephone number, including area code: (305) 529-4888

n/a

(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 communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**ITEM 4.02 NON-RELIANCE ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS OR A
RELATED AUDIT REPORT OR COMPLETED INTERIM REVIEW**

On November 17, 2009, the board of directors of Sonnen Corporation (the “Company”) concluded on the advice of management that our previously issued audited financial statements for the years ended June 30, 2009 and June 30, 2008 disclosed in our Form 10-K filed with the Securities and Exchange Commission (the “Commission”) on August 3, 2009 should no longer be relied upon.

On September 1, 2009, the Commission notified the Company that the Public Company Accounting Oversight Board had revoked the registration of the Company’s former independent registered public accounting firm. The Commission advised the Company to have its financial statements for the year ended June 30, 2009 audited by a new independent registered public accounting firm. The Company’s new independent registered public accounting firm discovered errors pertaining to an understatement of liabilities, losses, and net cash used in operating activities.

The Company will file an amendment to its previously issued audited financial statements on Form 10-K/A for the year ended June 30, 2009.

The Company’s board of directors has discussed the matters disclosed in this Form 8-K under this Item 4.02 with Dohan and Company CPAs, the Company’s current independent registered public accounting firm.

The following financial information is attached hereto in this Item 4.02 to provide a comparison of the information in the Company’s restated, audited financial statements and the original audited financial statements for the years ended June 30, 2009 and 2008:

- Consolidated Balance Sheets adjustments at June 30, 2009
- Consolidated Statements of Loss adjustments for the year ended June 30, 2009
- Consolidated Statements of Cash Flows adjustments for the year ended June 30, 2009
- Consolidated Balance Sheets adjustments at June 30, 2008
- Consolidated Statements of Loss adjustments for the year ended June 30, 2008
- Consolidated Statements of Cash Flows adjustments for the year ended June 30, 2008

SONNEN CORPORATION AND SUBSIDIARY
(Formerly known as Simple Tech, Inc.)
(A Development Stage Company)
CONSOLIDATED BALANCE SHEETS

	June 30, 2009 (Audited) (Restated)	Adjustments	June 30, 2009 (Audited)
	<u> </u>	<u> </u>	<u> </u>
<u>ASSETS</u>			
Current Assets			
Cash and cash equivalents	9,000		9,000
Total current assets	<u>9,000</u>		<u>9,000</u>
Total Assets	<u>9,000</u>		<u>9,000</u>
<u>LIABILITIES AND STOCKHOLDERS' EQUITY</u>			
Current Liabilities			
Accounts payable and accrued liabilities	9,482	9,077	405
Total current liabilities	<u>9,482</u>	9,077	<u>405</u>
Total Liabilities	<u>9,482</u>	9,077	<u>405</u>
Commitments and Contingencies			
Stockholders' Equity (Deficit)			
Common Stock, \$0.0001 par value, 250,000,000 shares authorized, 63,808,000 issued and outstanding	6,381		6,381
Preferred Stock, \$0.0001 par value, 50,000,000 shares authorized, none issued and outstanding	-		-
Additional paid-in capital	63,159		63,159
Deficit accumulated during the development stage	<u>(70,022)</u>	(9,077)	<u>(60,945)</u>
Total Stockholders' (Deficit) Equity	<u>(482)</u>	(9,077)	<u>8,595</u>
Total Liabilities and Stockholders' Equity (Deficit)	<u>9,000</u>		<u>9,000</u>

SONNEN CORPORATION AND SUBSIDIARY
(Formerly known as Simple Tech, Inc.)
(A Development Stage Company)
CONSOLIDATED STATEMENTS OF LOSS

	Year-ended June 30, 2009 (Audited) (Restated)	Adjustments	Year-ended June 30, 2009 (Audited)
	<u> </u>	<u> </u>	<u> </u>
REVENUE	\$ -		\$ -
GENERAL AND ADMINISTRATIVE EXPENSES			
General and administrative	306	(1,189)	1,495
Professional fees	12,792	5,639	7,153
Filing fees	<u>1,172</u>		<u>1,172</u>
Total General and Administrative Expenses	<u>14,270</u>	4,450	<u>9,820</u>
Loss before other income and provision for income taxes	<u>(14,270)</u>	(4,450)	<u>(9,820)</u>
Interest income	25		25
Loss on foreign currency exchange	-		-
Loss before provision for income taxes	<u>(14,245)</u>	(4,450)	<u>(9,795)</u>
Provision for income taxes	<u>-</u>		<u>-</u>
Net loss	<u>(14,245)</u>	(4,450)	<u>(9,795)</u>
Net Loss Per Share Basic and Diluted	<u>a</u>		<u>a</u>
Weighted Average Number of Shares of Common Stock Outstanding – Basic and Diluted	<u>63,808,000</u>		<u>63,808,000</u>

a = Less than (\$0.01) per share

SONNEN CORPORATION AND SUBSIDIARY
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CONSOLIDATED STATEMENTS OF CASH FLOWS

	Year-ended June 30, 2009 (Audited) (Restated)	Adjustments	Year-ended June 30, 2009 (Audited)
	<u> </u>	<u> </u>	<u> </u>
CASH FLOWS FROM DEVELOPMENT STAGE ACTIVITIES:			
Net loss for the year	(14,245)	(4,450)	(9,795)
Changes in assets and liabilities:			
Increase in accounts payable and accrued liabilities	<u>2,855</u>	4,450	<u>(1,595)</u>
Net cash used in Development Stage Activities	<u>(11,390)</u>		<u>(11,390)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from issuance of common stock	<u>-</u>		<u>-</u>
Net cash provided by financing activities	<u>-</u>		<u>-</u>
Net increase (decrease) in cash and cash equivalents	(11,390)		(11,390)
Cash and cash equivalents, beginning of period	<u>20,390</u>		<u>20,390</u>
Cash and cash equivalents, end of period	<u><u>9,000</u></u>		<u><u>9,000</u></u>
Supplemental disclosure with respect to cash flows:			
Cash paid for income taxes	<u>\$ -</u>		<u>\$ -</u>
Cash paid for interest	<u><u>\$ -</u></u>		<u><u>\$ -</u></u>

SONNEN CORPORATION AND SUBSIDIARY
(Formerly known as Simple Tech, Inc.)
(A Development Stage Company)
CONSOLIDATED BALANCE SHEETS

	June 30, 2008 (Audited) (Restated)	Adjustments	June 30, 2008 (Audited)
	<u> </u>	<u> </u>	<u> </u>
<u>ASSETS</u>			
Current Assets			
Cash and cash equivalents	20,390		20,390
Total current assets	<u>20,390</u>		<u>20,390</u>
 Total Assets	 <u>20,390</u>		 <u>20,390</u>
 <u>LIABILITIES AND STOCKHOLDERS' EQUITY</u>			
Current Liabilities			
Accounts payable and accrued liabilities	6,627	4,627	2,000
Total current liabilities	<u>6,627</u>	4,627	<u>2,000</u>
 Total Liabilities	 <u>6,627</u>	4,627	 <u>2,000</u>
 Commitments and Contingencies			
Stockholders' Equity (Deficit)			
Common Stock, \$0.0001 par value, 250,000,000 shares authorized, 63,808,000 issued and outstanding	6,381		6,381
Preferred Stock, \$0.0001 par value, 50,000,000 shares authorized, none issued and outstanding	-		-
Additional paid-in capital	63,159		63,159
 Deficit accumulated during the development stage	 <u>(55,777)</u>	 (4,627)	 <u>(51,150)</u>
 Total Stockholders' (Deficit) Equity	 <u>13,763</u>	 (4,627)	 <u>18,390</u>
 Total Liabilities and Stockholders' Equity (Deficit)	 <u>20,390</u>		 <u>20,390</u>

SONNEN CORPORATION AND SUBSIDIARY
(Formerly known as Simple Tech, Inc.)
(A Development Stage Company)
CONSOLIDATED STATEMENTS OF LOSS

	Year-ended June 30, 2008 (Audited) (Restated)	Adjustments	Year-ended June 30, 2008 (Audited)
	<u> </u>	<u> </u>	<u> </u>
REVENUE	\$ -		\$ -
GENERAL AND ADMINISTRATIVE EXPENSES			
General and administrative	484	(2,118)	2,602
Professional fees	49,002	6,685	42,317
Filing fees	<u>891</u>		<u>891</u>
Total General and Administrative Expenses	<u>50,437</u>	4,627	<u>45,810</u>
Loss before other income and provision for income taxes	<u>(50,437)</u>	(4,627)	<u>(45,810)</u>
Interest income	699		699
Loss on foreign currency exchange	-		-
Loss before provision for income taxes	<u>(49,738)</u>	(4,627)	<u>(45,111)</u>
Provision for income taxes	<u>-</u>		<u>-</u>
Net loss	<u>(49,738)</u>	(4,627)	<u>(45,111)</u>
Net Loss Per Share Basic and Diluted	<u>a</u>		<u>A</u>
Weighted Average Number of Shares of Common Stock Outstanding – Basic and Diluted	<u>63,808,000</u>		<u>63,808,000</u>

a = Less than (\$0.01) per share

SONNEN CORPORATION AND SUBSIDIARY
(Formerly known as Simple Tech, Inc.)
(A Development Stage Company)
CONSOLIDATED STATEMENTS OF CASH FLOWS

	Year-ended June 30, 2008 (Audited) (Restated)	Adjustments	Year-ended June 30, 2008 (Audited)
	<u> </u>	<u> </u>	<u> </u>
CASH FLOWS FROM DEVELOPMENT STAGE ACTIVITIES:			
Net loss for the year	(49,738)	(4,627)	(45,111)
Changes in assets and liabilities:			
Increase in accounts payable and accrued liabilities	<u>6,627</u>	4,627	<u>2,000</u>
Net cash used in Development Stage Activities	<u>(43,111)</u>		<u>(43,111)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from issuance of common stock	<u>-</u>		<u>-</u>
Net cash provided by financing activities	<u>-</u>		<u>-</u>
Net increase (decrease) in cash and cash equivalents	(43,111)		(43,111)
Cash and cash equivalents, beginning of period	<u>63,501</u>		<u>63,501</u>
Cash and cash equivalents, end of period	<u><u>20,390</u></u>		<u><u>20,390</u></u>
Supplemental disclosure with respect to cash flows:			
Cash paid for income taxes	<u>\$ -</u>		<u>\$ -</u>
Cash paid for interest	<u><u>\$ -</u></u>		<u><u>\$ -</u></u>

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.

Sonnen Corporation

Date

By: /s/ Robert Miller
Name: Robert Miller
Title: Chief Executive Officer

March 15, 2010