

**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**

**March 20, 2012**

**Date of Report (Date of earliest event reported)**

**NATURAL BLUE RESOURCES, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**

(State or other jurisdiction of  
incorporation or organization)

**333-128060**

(Commission File Number)

**13-3134389**

(I.R.S. Employer Identification  
Number)

**36 Commerce Way, Woburn, Massachusetts 01801**

(Address of principal executive office, including zip code)

**(781) 933-4333**

(Registrant's telephone number, including area code)

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 4.01 Changes in Registrants Certifying Accountant**

On February 20, 2012, The Board of Directors accepted Silberstein Ungar, PLLCs resignation as independent auditor for Natural Blue Resources, Inc. The letter of resignation is attached as Exhibit 99.77K and is incorporated by reference herein.

**Item 5.02 Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers**

On March 15, 2012 the Board of Directors accepted Phil Braeuning's resignation as Chief Executive Officer and Board Member, and Thomas Brown's resignation as Board Member. Mr. Braeuning and Mr. Brown were provided with the opportunity to furnish a letter with respect to his resignation but declined to do so. On March 19, 2012 Salvatore Tecce and Hugo Arloro have been elected to fill the existing vacancies on the Board of Directors of the Corporation.

**Item 9.01. Exhibits**

Exhibit 99.77K

Changes in Registrants Certifying Accountant.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this Report to be signed in its behalf by the undersigned, thereunto duly authorized.

**NATURAL BLUE RESOURCES, INC.**

Dated: March 20, 2012

By: /s/ Joseph Montalto  
Joseph Montalto, President

February 20, 2012

Board of Directors  
Natural Blue Resources, Inc.  
146 West Plant Street, Suite 300  
Winter Garden FL 34787

Sent via email

To the Board of Directors:

Effective immediately, the CPA firm of Silberstein Ungar, PLLC is resigning as independent auditor for Natural Blue Resources, Inc.

We have had no disagreements with Company management over accounting issues or accounting policies.

We wish you the best of luck in the future.

/s/ Silberstein Ungar, PLLC

Silberstein Ungar, PLLC

Cc: Securities and Exchange Commission