

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: February 22, 2013

REGAL ONE CORPORATION

(Exact name of registrant as specified in its charter)

Florida 814-00710 95-4158065
(State of Incorporation) (Commission File Number) (IRS Employer ID. No.)

P.O. Box 25610 Scottsdale, AZ 85255
(Mailing address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (310)312-6888

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))

Section 4.1 Changes in Registrant's Certifying Accountant.

Effective February 5, 2013, the Audit Committee of the Board of Directors of Regal One Corporation ("Regal" or the "Registrant" or the "Issuer") engaged the Minneapolis, MN firm of Boulay, Heutmaker, Zibell and Co. P.L.L.P. as the Independent Registered Public Accountant to audit Regal One Corporation's financial statements for the fiscal year ending December 31, 2012 and any interim periods. During the Registrant's two most recent fiscal years and any subsequent interim period, Regal One Corporation did not consult with Boulay, Heutmaker, Zibell and Co. P.L.L.P. or any of its members about the application of accounting principals to any specified transaction or any other matter. The decision to change accountants was approved by the Audit Committee of the Board of Directors of Regal consisting of Charles J. Newman (Chairman), Bernard L. Brodkorb, and Malcom R. Currie.

The engagement effective February 5, 2013 of Boulay, Heutmaker, Zibell and Co. P.L.L.P. as the new Independent Registered Public Accountant for Regal One Corporation necessarily results in the termination or dismissal of the principal accountant which audited Regal One Corporation's financial statements for the fiscal year ended December 31, 2011, Seale and Beers, CPA's, Las Vegas, NV.

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During the Registrant's two most recent fiscal year ended December 31, 2011 and 2012 and the subsequent interim periods, there were no disagreements between the Registrant and Seale and Beers, CPA's concerning any matter of accounting principals or practices, financial statement disclosure or auditing scope or procedure which disagreements, if not resolved to Seale and Beers, CPA's satisfaction would have caused them to make a reference to the subject matter of the disagreements in connection with their reports; there were no reportable events as described in Item 304(a)(1)(v) of Regulation S-K.

Seale and Beers, CPA's report dated April 16, 2012 did not contain any adverse opinion or disclaimer of opinion, nor was the report qualified or modified as to uncertainty, audit scope or accounting principals.

Regal has provided Seale and Beers, CPA's with a copy of the foregoing disclosures and requested from Seale and Beers, CPA's a letter addressed to the Commission stating whether Seale and Beers, CPA's agrees with the statements made by Regal One Corporation in response to Item 304 (a) of Regulation S-K and, if not, stating the respects in which it does not agree. Seale and Beers, CPA's letter is attached as an exhibit to this report as Exhibit 16.1.

Item 9.01 Financial Statements and Exhibits
(d) Exhibits

The following documents are filed as exhibits to this Report:

Exhibit No.	Description
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16.1 Letter dated February 12, 2013 addressed to the Securities and Exchange Commission from Seale and Beers, CPA's.

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, thereunto duly authorized.

Regal One Corporation

/s/ Charles J Newman
By: Charles J Newman
President

Date: February 22, 2013

