

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): February 9, 2012

**NUVILEX, INC.**

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(Exact name of registrant as specified in its charter)

|   |                                       |  |
|---|---------------------------------------|--|
| Nevada<br>(State or other jurisdiction of<br>incorporation) | 333-68008<br>(Commission File Number) | 62-1772151<br>(IRS Employer Identification<br>No.) |
|---|---------------------------------------|--|

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|--|---------------------|
| 12510 Prosperity Drive, Suite #310,<br>Silver Spring, MD<br>(Address of Principal Executive Offices) | 20904<br>(Zip Code) |
|--|---------------------|

Registrant's telephone number, including area code (480) 348-8050

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))
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#### **ITEM 4.01 CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT**

(a) On February 9, 2012, Nuvilex, Inc. (the "Company") the Board of Directors dismissed the present independent auditors M & K CPAS, PLLC, as the Company prepares to complete the acquisition of the assets of SG Austria, and wish to concurrently thank M & K CPAS, PLLC for their attention to detail and regulations, having aided Nuvilex substantially in moving the company forward over the past year. The dismissal of M & K CPAS, PLLC as the Company's independent accountants was a result of a competitive bidding process involving several accounting firms and was approved by the Company's Board of Directors.

The reports of M & K CPAS, PLLC on the Company's financial statements for the fiscal years ended April 30, 2011 and 2010 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles, except that it included an emphasis paragraph on the substantial doubt about the Company's ability to continue as a going concern as of a result of the Company having suffered recurring losses from operations.. In connection with the audits of the Company's financial statements for the fiscal years ended April 30, 2011 and 2010 and from April 30, 2011 and the subsequent interim period through February 9, 2012, (1) there were no disagreements with M & K CPAS, PLLC on any matter of accounting principles or practices, financial statement disclosure or auditing scope and procedure which, if not resolved to the satisfaction of M & K CPAS, PLLC, would have caused M & K CPAS, PLLC to make reference to the matter in its report and (2) there were no "reportable events" as that term is defined in Item 304 of Regulation S-K promulgated under the Securities Exchange Act of 1934 ("Item 304").

(b) On February 10, 2012, the Company engaged ROBISON, HILL & COMPANY as the Company's independent accountant to audit the Company's financial statements and to perform reviews of interim financial statements. During the fiscal years ended April 30, 2011 and 2010 and from April 30, 2011 and the subsequent interim period through February 10, 2012 neither the Company nor anyone acting on its behalf consulted with ROBISON, HILL & COMPANY regarding (i) either the application of any accounting principles to a specific completed or contemplated transaction of the Company, or the type of audit opinion that might be rendered by ROBISON, HILL & COMPANY on the Company's financial statements; or (ii) any matter that was either the subject of a disagreement with M & K CPAS, PLLC or a reportable event with respect to M & K CPAS, PLLC.

**ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS**

| <u>Exhibit No.</u> | <u>Document</u>  | <u>Location</u> |
|--------------------|--|-----------------|
| 16.1               | Letter dated February 29, 2012, from M & K CPAS, PLLC to the Securities and Exchange Commission. | Filed herewith  |

**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.

Date: February 29, 2012

**NUVILEX, INC.**

(Registrant)

By: /s/ Robert F. Ryan

Robert F. Ryan, M.S., Ph.D.

President and Chief Executive Officer

(Principal Executive Officer On behalf of the Registrant)

February 29, 2012

U.S. Securities and Exchange Commission  
Office of the Chief Accountant  
100 F Street NE  
Washington, DC 20549

Re: Nuvilex, Inc.

Ladies and Gentlemen:

We have read the statements under item 4.01 in the Form 8-K/A dated February 29, 2012, of Nuvilex, Inc. (the Company) to be filed with the Securities and Exchange Commission and we agree with such statements therein as relate to our firm. We have no basis to, and therefore, do not agree or disagree with the other statements made by the Company in the Form 8-K/A.

Yours very truly,

/s/ M&K CPAS, PLLC

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