

INSPIREMD, INC.

FORM 8-K/A (Amended Current report filing)

Filed 04/14/11 for the Period Ending 03/31/11

Address	321 COLUMBUS AVENUE BOSTON, MA 02116
Telephone	(857) 453-6553
CIK	0001433607
Symbol	NSPR
SIC Code	3841 - Surgical and Medical Instruments and Apparatus
Industry	Medical Equipment & Supplies
Sector	Healthcare
Fiscal Year	12/31

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): March 31, 2011

InspireMD, Inc.

(Exact Name of Registrant as Specified in Charter)

Delaware

(State or other jurisdiction
of incorporation)

333-162168

(Commission File Number)

26-2123838

(IRS Employer
Identification No.)

3 Menorat Hamor St.
Tel Aviv, Israel 67448

(Address of principal executive offices)

N/A

(Zip Code)

Registrant's telephone number, including area code: 972-3-6917691

(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 4.01. Changes in Registrant’s Certifying Accountant

InspireMD, Inc., a Delaware corporation (the “Company”), filed a Current Report on Form 8-K with the Securities and Exchange Commission (the “SEC”) on April 6, 2011 to report, among other things, a change in the Company’s certifying accountant (the “Original Filing”). This Amendment No. 1 to Form 8-K (“Amendment”) supplements our Original Filing in order to incorporate a letter from Ernst & Young (Israel) Ltd. (“E&Y”), dated April 11, 2011 and filed as Exhibit 16.2 hereto, noting that E&Y is in agreement with the statements contained in Item 4.01 of the Original Filing as they relate to E&Y.

Except as described above, no other changes have been made to the Original Filing and this Amendment does not modify or update any other information in the Original Filing. Information not affected by the changes described above is unchanged and reflects the disclosures made at the time of the Original Filing. Accordingly, this Form 8-K/A should be read in conjunction with the Company’s filings made with the SEC subsequent to the date of the Original Filing.

Item 9.01 Financial Statements and Exhibits.

(d) *Exhibits.*

<u>Exhibit Number</u>	<u>Description</u>
16.2	Letter from Ernst & Young (Israel) Ltd., dated April 11, 2011

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.

INSPIREMD, INC.

Dated: April 14, 2011

By: /s/ Craig Shore

Name: Craig Shore

Title: Chief Financial Officer

EXHIBIT INDEX

**Exhibit
Number**

Description

16.2

Letter from Ernst & Young (Israel) Ltd., dated April 11, 2011



April 11, 2011

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Ladies and Gentlemen:

We have read Item 4.01 of Form 8-K dated March 31, 2011, of InspireMD, Inc. and are in agreement with the statements in the 'Change in Registrant's Certifying Accountant' paragraphs on page 58. We have no basis to agree or disagree with other statements of the registrant contained therein.

In addition, we have no basis to agree or disagree with other statements of the registrant contained in the above referenced filing.

/s/ Kost Forer Gabbay & Kasierer

Kost Forer Gabbay & Kasierer,
a member of Ernst & Young Global