

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

**Amendment No. 2 to Form 8-K
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): **January 4, 2006**

Able Energy, Inc.

(Exact name of registrant specified in charter)

Delaware
(State of Incorporation)

001-15035
(Commission File Number)

22-3520840
(IRS Employer
Identification No.)

198 Green Pond Road, Rockaway, NJ 07866
(Address of principal executive offices) (Zip Code)

(973) 625-1012
Registrant's Telephone Number

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 (see General Instruction A.2. below):

- 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 9.01 Financial Statements and Exhibits.

This Amendment No.2 to Form 8-K on Form 8-K/A is being filed in order to amend exhibit 16 to reflect the Amendment No. 1 to Form 8-K filed on Form 8-K/A that clarified certain of the information disclosed in the Company's Current Report on Form 8-K filed January 9, 2005 under Item 4.01(a)(ii) and Item 4.01(a)(iv).

(c) Exhibits.

Exhibit No.	Description
16.1	Letter from Simontacchi & Company LLP to the Securities and Exchange Commission regarding change in certifying accountants.*
16.2	Amended Letter from Simontacchi & Company LLP to the Securities and Exchange Commission regarding change in certifying accountants.

* Previously filed.

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.

Dated: July 26, 2006

ABLE ENERGY, INC.

By: /s/ Gregory D. Frost
Gregory D. Frost, CEO

July 26, 2006

Securities and Exchange Commission
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for Able Energy, Inc. (the "Company") and subsidiaries and, under the date of September 14, 2005, we reported on the consolidated financial statements of the Company and subsidiaries as of June 30, 2005 and 2004. We have read the Company's statements included under Item 4.01(a) of its Amendment No. 1 to Form 8-K dated January 9, 2006, filed on Form 8-K/A and we agree with such statements, except we are not in a position to agree or disagree with the Company's statement that the Board of Directors elected to dismiss us.

Very truly yours,
/s/ Simontacchi & Company LLP
Simontacchi & Company LLP