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**SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

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**FORM 8-K**

**CURRENT REPORT PURSUANT TO SECTION 13 OR 15(D) OF  
THE SECURITIES EXCHANGE ACT OF 1934**

Date of Earliest Event Reported  
November 28, 2007

**Environmental Tectonics Corporation**

(Exact name of registrant as specified in its charter)

Pennsylvania

(State or other jurisdiction of incorporation of organization)

1-10655

(Commission File Number)

23-1714256

(IRS Employer Identification Number)

County Line Industrial Park  
Southampton, Pennsylvania  
(Address of principal executive offices)

18966  
(Zip Code)

Registrant's telephone number, including area code (215) 355-9100

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.**

On November 28, 2007, Grant Thornton LLP ("Grant"), the independent registered public accounting firm for Environmental Tectonics Corporation (the "Company"), resigned. In connection with its resignation, Grant advised the Audit Committee of the Company's Board of Directors ("Audit Committee") that the reason for its resignation is that information has come to Grant's attention that has led it to no longer be able to rely on management's representations and has made it unwilling to be associated with the financial statements prepared by management. In July 2007, the Audit Committee commenced an internal investigation after the Company was notified in June 2007 of the Department of the Navy's counterclaims related to the Company's claim in connection with the contract for its submarine rescue decompression project. In November 2007, the Audit Committee and its counsel informed Grant of certain results of that investigation, including that members of the Company's management were aware in November 2006, but did not make Grant aware, that the Government's trial attorney had expressed an intent to seek authorization to assert counterclaims against the Company in the absence of a settlement.

The Company's Board of Directors has commenced a search for a new independent registered public accounting firm.

On November 20, 2007, the Company stated in its Form 8-K, Item 4.02(a) filing that the financial statements for the fiscal years ended February 28, 2003 through February 23, 2007 should no longer be relied upon. Therefore, the audit reports previously issued by Grant for the fiscal years ended February 28, 2003 through February 23, 2007 also should no longer be relied upon. Grant's reports, as previously issued, on the Company's financial statements for the fiscal years ended February 23, 2007 and February 24, 2006 did not contain an adverse opinion or a disclaimer of opinion, nor were such reports qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended February 23, 2007 and February 24, 2006 and the subsequent interim periods up through the date of Grant's resignation (November 28, 2007), there were no disagreements with Grant on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Grant, would have caused Grant to make reference to the subject matter of the disagreements in its report.

The Company has requested Grant to assist in the transition to a new independent registered public accounting firm by responding fully to any inquiries of a successor accounting firm.

The Company has provided Grant with a copy of the disclosures it is making under this Item 4.01 and Grant has provided the Company with a letter addressed to the Securities and Exchange Commission stating that it agrees with the statements made by the Company in this

Current Report on Form 8-K. The letter received by Grant is attached to this Current Report on Form 8-K as Exhibit 16.1 and is incorporated herein by reference.

On December 4, 2007, the Company issued a press release disclosing the resignation of Grant. A copy of this press release is attached to this Current Report on Form 8-K as Exhibit 99.1 and is incorporated herein by reference.

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.

ENVIRONMENTAL TECTONICS CORPORATION  
Registrant

Date: December 4, 2007

By /s/ Duane D. Deaner  
Duane D. Deaner  
Chief Financial Officer

Exhibit Index

Exhibit 16.1 Letter from Grant Thornton LLP to the Securities and Exchange Commission dated December 4, 2007.

Exhibit 99.1 Press Release, dated December 4, 2007.



**Accountants and Business Advisors**

December 4, 2007

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

Re: Environmental Tectonics Corporation  
File No. 1-10655

Dear Sir or Madam:

We have read Item 4.01 of Form 8-K of Environmental Tectonics Corporation dated December 4, 2007, and agree with the statements concerning our Firm contained therein.

Very truly yours,

A handwritten signature in black ink that reads "Grant Thornton LLP".

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**Grant Thornton LLP**  
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**Environmental Tectonics Corporation Announces Resignation of Auditor**

Southampton, PA, December 4, 2007. Environmental Tectonics Corporation (AMEX:ETC) (“ETC” or the “Company”) today announced that on November 28, 2007, Grant Thornton LLP (“Grant”), the independent registered public accounting firm for the Company, resigned. In connection with its resignation, Grant advised the Audit Committee of the Company’s Board of Directors that the reason for its resignation is that information has come to Grant’s attention that has led it to no longer be able to rely on management’s representations and has made it unwilling to be associated with the financial statements prepared by management. In July 2007, the Audit Committee commenced an internal investigation after the Company was notified in June 2007 of the Department of the Navy’s counterclaims related to the Company’s claim in connection with the contract for its submarine rescue decompression project. In November 2007, the Audit Committee and its counsel informed Grant of certain results of that investigation, including that members of the Company’s management were aware in November 2006, but did not make Grant aware, that the Government’s trial attorney had expressed an intent to seek authorization to assert counterclaims against the Company in the absence of a settlement.

The Company’s Board of Directors has commenced a search for a new independent registered public accounting firm.

On November 20, 2007, the Company stated in its Form 8-K, Item 4.02(a) filing that the financial statements for the fiscal years ended February 28, 2003 through February 23, 2007 should no longer be relied upon. Therefore, the audit reports previously issued by Grant for the fiscal years ended February 28, 2003 through February 23, 2007 also should no longer be relied upon. Grant’s reports, as previously issued, on the Company’s financial statements for the fiscal years ended February 23, 2007 and February 24, 2006 did not contain an adverse opinion or a disclaimer of opinion, nor were such reports qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended February 23, 2007 and February 24, 2006 and the subsequent interim periods up through the date of Grant’s resignation (November 28, 2007), there were no disagreements with Grant on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Grant, would have caused Grant to make reference to the subject matter of the disagreements in its report.

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The Company has requested Grant to assist in the transition to a new independent registered public accounting firm by responding fully to any inquiries of a successor accounting firm.

ETC designs, develops, installs and maintains aircrew training systems (aeromedical, tactical combat and general), disaster management training systems and services, entertainment products, sterilizers (steam and gas), environmental testing products, hyperbaric chambers and related products for domestic and international customers.

*This press release may include forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 as amended, and Section 21E of the Securities Exchange Act of 1934. We have based these forward-looking statements on our current expectations and projections about future events. These forward-looking statements are subject to known and unknown risks, uncertainties and assumptions about the Company that may cause our actual results, levels of activity, performance or achievements to be materially different from any other future results, levels of activity, performance or achievements expressed or implied by such forward-looking statements. These forward-looking statements include statements with respect to ETC's vision, mission, strategies, goals, beliefs, plans, objectives, expectations, anticipations, estimates, intentions, financial condition, results of operations, future performance and business of ETC, including but not limited to, (i) projections of revenue, costs of raw materials, income or loss, earnings or loss per share, capital expenditures, growth prospects, dividends, capital structure, other financial items and the effects of currency fluctuations, (ii) statements of plans and objectives of ETC or its management or Board of Directors, including the introduction of new products, or estimates or predictions of actions of customers, suppliers, competitors or regulatory authorities, (iii) statements of future economic performance, (iv) statements of assumptions and other statements about ETC or its business, (v) statements made about the possible outcomes of litigation involving ETC, and (vi) statements preceded by, followed by or that include the words "may", "could", "should", "looking forward", "would", "believe", "expect", "anticipate", "estimate", "intend", "plan", or the negative of such terms or similar expressions. These forward-looking statements involve risks and uncertainties which are subject to change based on various important factors. Some of these risks and uncertainties, in whole or in part, are beyond ETC's control. Factors that might cause or contribute to such a material difference include, but are not limited to, those discussed in our Securities and Exchange Commission filings and other public documents, including, without limitation, our Annual Report on Form 10-K for the fiscal year ended February 23, 2007. Shareholders are urged to review these risks carefully prior to making an investment in the ETC's common stock.*

*The Company cautions that the foregoing list of important factors is not exclusive. ETC does not undertake to update any forward-looking statement, whether written or oral, that may be made from time to time by or on behalf of ETC.*

Contact: **Duane D. Deaner, CFO**      Tel: **215-355-9100 (ext. 1203)**      Fax: **215-357-4000**  
ETC — Internet Home Page: <http://www.etcusa.com>