

MEDICAL INNOVATION HOLDINGS, INC.

FORM 8-K (Current report filing)

Filed 05/06/15 for the Period Ending 05/05/15

Address	5805 STATE BRIDGE ROAD SUITE G 328 DULUTH, GA 30097
Telephone	866-883-3793
CIK	0001093248
Symbol	MIHI
SIC Code	3730 - Ship And Boat Building And Repairing
Industry	Recreational Products
Sector	Consumer Cyclical
Fiscal Year	04/30

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: May 5, 2015

MEDINA INTERNATIONAL HOLDINGS, INC.

(Exact name of registrant as specified in its charter)

Colorado	000-27211	84-1469319
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(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification Number)

191 Kettering Dr., Ontario, CA 92880
(Address of Principal Executive Offices) (Zip Code)

(909) 522-4414
Registrant's telephone number, including area code

(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))

SECTION 4 - MATTERS RELATED TO ACCOUNTANTS & FINANCIAL STATEMENTS

Item 4.01 - Changes in Registrant's Certifying Accountant.

On May 5, 2015, Medina International Holdings, Inc.'s ("the Company") Board Directors approved the replacement of the Company's independent registered public accountant, Goldman, Kurland and Mohidin, LLP, with MJF & Associates.

On May 5, 2015, the Board of Directors of the Company approved the engagement of new auditors, MJF & Associates, of Los Angeles, California to be the Company's independent registered public accountant. No audit committee exists, other than the members of the Board of Directors.

The action to engage new auditors was approved by the Board of Directors. No audit committee exists, other than the members of the Board of Directors.

In connection with audit of fiscal years ended April 30, 2015, 2014 and 2013 and the cumulative period of May 5, 2014 through the date of termination of the accountants no disagreements exist with the former independent registered public accountants on any matter of accounting principles or practices financial statement disclosure internal control assessment or auditing scope of procedure which disagreements if not resolved to the satisfaction of the former accountant would have caused them to make reference in connection with their report to the subject of the disagreement(s).

The Independent Auditor Report by the predecessor to Goldman, Kurland and Mohidin, LLP (Ronald Chadwick, P.C.) for the fiscal years ended April 30, 2013 and 2012, contained an opinion which included a paragraph discussing uncertainties related to continuation of the Company as a going concern. Goldman, Kurland and Mohidin, LLP has not yet completed any audit for any year.

Prior to engaging MJF & Associates, the Company had not consulted MJF & Associates regarding the application of accounting principles to a specified transaction, completed or proposed, the type of audit opinion that might be rendered on the Company's financial statements or a reportable event, nor did the Company consult with MJF & Associates, regarding any disagreements with its prior auditor 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 the prior auditor, would have caused it to make a reference to the subject matter of the disagreements in connection with its reports.

SECTION 9 FINANCIAL STATEMENTS AND EXHIBITS

Item 9.01 Financial Statements and Exhibits

(d) Exhibits. The following is a complete list of exhibits filed as part of this Report. Exhibit numbers correspond to the numbers in the exhibit table of Item 601 of Regulation S-K.

Exhibit No. Description

16.1 Letter of Goldman, Kurland and Mohidin, LLP, dated May 5,2015

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.

MEDINA INTERNATIONAL HOLDINGS, INC.

By: /s/Daniel Medina

Daniel Medina, President

Date: May 5, 2015

GOLDMAN, KURLAND AND MOHIDIN, LLP

16133 Ventura Boulevard # 880
Encino, CA 91436
Phone: (818) 784-9000

May 5, 2015

Securities and Exchange Commission
450 Fifth Street, NW
Washington, D.C. 20549

Ladies and Gentlemen:

We have read the statements by Medina International Holdings, Inc. included under Item 4.01 of its Current Report on Form 8-K dated as of the date hereof and we agree with such statements as they relate to our firm.

Very truly yours,

/s/Goldman, Kurland and Mohidin, LLP

Goldman, Kurland and Mohidin, LLP