

# MEDICAL INNOVATION HOLDINGS, INC.

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

Filed 12/03/08 for the Period Ending 11/13/08

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 Cyclicals
Fiscal Year	04/30

**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: November 13, 2008

**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)

10088 6th Street, Suite G, Rancho Cucamonga, CA 91730  
(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))

**Item 4.01 - Changes in Registrant's Certifying Accountant.**

Jaspers + Hall, PC formerly the independent registered public accountant for Medina International Holdings, Inc. (the Company), was dismissed as the Company's independent registered public accountant on October 21, 2008 due to the auditor's revocation from the Public Accounting Oversight Board (PCAOB). At this time, the Company has not engaged new auditors but is in the process of doing so.

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, 2008 and 2007 and the cumulative period of May 1, 2008 through July 31, 2008 and through the date of termination of the accountants, no disagreements exist with the former independent registered public accountant 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 audit reports by Jaspers + Hall, PC for the fiscal years ended April 30, 2008 and 2007, contained an opinion which included a paragraph discussing uncertainties related to continuation of the Company as a going concern and did not include an adverse opinion or a disclaimer of opinion or were not qualified or modified as to uncertainty, audit scope or accounting principles

## 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: December 1, 2008

**EXHIBIT 16**

Jaspers + Hall, PC  
9175 E. Kenyon Ave, Suite 100  
Denver, CO 80237  
Telephone: (303) 773-3391  
Fax: (303) 773-3361

November 13, 2008

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

Gentlemen:

We have read the statements made by Medina International Holdings, Inc. (the "Company") pursuant to Item 4.01(a) of Form 8-K, as part of the Form 8-K to be filed by the Company on or about November 13, 2008 (copy attached.) We agree with the statements concerning our firm contained in the first sentence in the first paragraph and the third and fourth paragraphs under Item 401(a) of such Form 8-K. We have no basis to agree or disagree with the Company's other comments in the Form 8-K.

Very Truly Yours,

*/s/ Jaspers + Hall, PC*

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*Jaspers + Hall, PC*

**EXHIBIT 23.1**

**Resignation of Jaspers + Hall, PC**

December 1, 2008

**Medina International Holdings, Inc.**

Dear Mr. Medina:

This is to confirm that the client-auditor relationship between Medina International Holdings, Inc. (Commission File Number 0-27211) and Jaspers + Hall, PC has ceased.

Sincerely,

*/s/ Jaspers + Hall, PC*

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*Jaspers + Hall, PC*

cc: Office of the Chief Accountant  
SECPS Letter File  
Securities and Exchange Commission

**EXHIBIT 23.2**

Ronald R. Chadwick, P.C.  
Certified Public Accountant

*2851 South Parker Road (S) 720  
Aurora, Colorado 80014  
Phone: (303)306-1967  
Fax: (303)306-1944*

Securities and Exchange Commission 450 5th Street, N.W. Washington, D.C. 20549

Re: Medina International Holdings, Inc.  
Commission File # 0-27211

Gentlemen:

We have read and agree with the comments in Item 4 of the Form 8-K of Medina International Holdings, Inc. dated November 13, 2008, in as so far as they apply to me.

**Ronald R. Chadwick, P.C.**  
**Ronald R. Chadwick, P.C.**