

MEDICAL INNOVATION HOLDINGS, INC.

FORM 8-K (Current report filing)

Filed 11/19/13 for the Period Ending 11/18/13

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: November 18, 2013

MEDINA INTERNATIONAL HOLDINGS, INC.
(Exact name of registrant as specified in its charter)

Colorado

000-27211

84-1469319

(State or other jurisdiction of
incorporation)

(Commission File
Number)

(IRS Employer Identification
Number)

1802 Pomona Rd., Corona, 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 October 28, 2013, Medina International Holdings, Inc.'s ("the Company") Board Directors approved the replacement of the Company's independent registered public accountant, Ronald Chadwick, PC, due to his retirement.

On October 28, 2013, the Board of Directors of the Company approved the engagement of new auditors, Goldman, Kurland and Mohidin, LLP, of Encino, 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, 2013 and 2012 and the cumulative period of May 1, 2013 through July 31, 2013 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 Independent Auditor Report by Ronald Chadwick, PC 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.

Prior to engaging Goldman, Kurland and Mohidin, LLP, the Company had not consulted Goldman, Kurland and Mohidin, LLP 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 Goldman, Kurland and Mohidin, LLP, 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 -----
23.1	Letter of Ronald Chadwick, PC, dated November 18, 2013

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: November 18, 2013

RONALD R. CHADWICK, P.C.

Certified Public Accountant
2851 South Parker Road, Suite 720
Aurora, Colorado 80014
Telephone (303)306-1967
Fax (303)306-1944

November 18, 2013

U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-7561

Re: Medina International Holdings, Inc.
SEC File No. 333-183659

On October 28, 2013 my appointment as auditor for Medina International Holdings, Inc. ceased. I have read Medina International Holdings, Inc.'s statements included under Item 4.01 of its Form 8-K dated November 18, 2013 and agree with such statements, insofar as they apply to me.

Very truly yours,

/s/Ronald R. Chadwick, P.C.

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