

MCIG, INC.

FORM 8-K (Current report filing)

Filed 11/25/16 for the Period Ending 11/15/16

Address	4720 SALISBURY ROAD, STE 100 JACKSONVILLE, FL, 32256
Telephone	570-778-6459
CIK	0001525852
Symbol	MCIG
SIC Code	2111 - Cigarettes
Industry	Tobacco
Sector	Consumer Non-Cyclicals
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 (Date of earliest event reported): **November 15, 2016**

MCIG, INC.

(Exact name of registrant as specified in charter)

Nevada

(State or other jurisdiction of
incorporation)

333-175941

(Commission File Number)

27-4439285

(IRS Employer Identification No.)

2831 St. Rose Parkway, Suite 200, Henderson, Nevada

(Address of principal executive offices)

89052

(Zip Code)

570-778-6459

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:

- 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))

As used in this report, the terms "Company," "our company," "us," "mCig," "we" and "our" refer to mCig, Inc. unless the context requires otherwise

Item 4.01 Change in Registrant's Auditors

- (a) Previous independent registered audit firm.

Effective November 15, 2016, the Registrant dismissed Malone Bailey, LLP ("Malone Bailey"), which did audit Registrant's year-end financial statements for the year ended April 30, 2016. The change in the Registrant's auditors was recommended and approved by the Board of Directors of the Registrant.

During the year ended April 30, 2016 there were no disagreements with Malone Bailey (as defined in Item 304(a)(1)(iv) of Regulation S-K) 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 Malone Bailey, would have caused them to make reference thereto in their report on financial statements for such years.

During the year ended April 30, 2016 and through November 15, 2016, there were no "reportable events" (as defined in Item 304(a)(1)(v) of Regulation S-K).

The report of the independent registered public accounting firm of Malone Bailey for the year ended April 30, 2016 did not contain any adverse opinion or disclaimer of opinion, nor was it qualified or modified as to audit scope or accounting principle. However, the report contained a "going concern" paragraph.

The Company provided Malone Bailey with a copy of this report on Form 8-K in accordance with Item 304(a) of Regulation S-K prior to its filing with the Securities and Exchange Commission and requested that Malone Bailey furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements and, if it does not agree, the respects in which it does not agree. A copy of the letter from Malone Bailey filed as Exhibit 16.1 hereto and incorporated herein by reference.

(b) New independent registered public accounting firm.

On November 15, 2016, and effective the same date, on the recommendation of the Registrant's Board of Directors, the Registrant engaged Weinstein & Company, as its independent registered audit firm to audit the Registrant's financial statements for the fiscal year ended April 30, 2017 and to perform procedures related to the financial statements included in the Registrant's quarterly reports on Form 10-Q, beginning with the quarter ending October 31, 2016.

During the fiscal year ended April 30, 2016 and through the date of the engagement of Weinstein & Company, neither the Registrant nor anyone on its behalf has consulted with Weinstein & Company, regarding either:

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- (a) The application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Registrant's financial statements, and neither was a written report provided to the Registrant nor was oral advice provided that Weinstein & Company, concluded was an important factor considered by the Registrant in reaching a decision as to an accounting, auditing, or financial reporting issue; or
- (b) Any matter that was either the subject of a disagreement or a reportable event, as each term is defined in Items 304(a)(1)(iv) or (v) of Regulation S-K, respectively.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
16.1	Letter of Malone Bailey, LLP to the Securities and Exchange Commission dated November 16, 2016.

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.

MCIG, INC.

Date: November 25, 2016

By: /s/ Paul Rosenberg
Paul Rosenberg, Chief Executive
Officer

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MaloneBailey, LLP
9801 Westheimer, Suite 1100
Houston, Texas 77042

November 16, 2016

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

Ladies and Gentlemen:

We have read Item 4.01 of Form 8-K of MCIG, INC. for the event that occurred on November 15, 2016, and we agree with the statements concerning our firm contained therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

Very truly yours,

/s/ MaloneBailey, LLP
www.malone-bailey.com