

MCIG, INC.

FORM 8-K (Current report filing)

Filed 11/09/15 for the Period Ending 11/04/15

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|-------------|---|
| 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 4, 2015**

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.)

433 North Camden Drive, 6th Floor, Beverly Hills, California

(Address of principal executive offices)

90210

(Zip Code)

310-402-6937

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))
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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 October 30, 2015, the Registrant dismissed Sadler, Gibb & Associates, LLC ("Sadler Gibb"), which did audit Registrant’s year-end financial statements for the year ended April 30, 2015 and perform procedures related to the financial statements included in the Registrant’s quarterly report on Form 10-Q for the period ended July 31, 2015. 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, 2015 and subsequent interim period through October 30, 2015 there have been no disagreements with Sadler Gibb (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 Sadler Gibb, would have caused them to make reference thereto in their report on financial statements for such years.

During the year ended April 30, 2015 and through the subsequent interim period October 30, 2015, 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 Sadler Gibb for the year ended April 30, 2015 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 Sadler Gibb 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 Sadler Gibb 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 Sadler Gibb filed as Exhibit 16.1 hereto and incorporated herein by reference.

(b) New independent registered public accounting firm.

On November 4, 2015, and effective the same date, on the recommendation of the Registrant’s Board of Directors, the Registrant engaged Malone Bailey, LLP, as its independent registered audit firm to audit the Registrant’s financial statements for the fiscal year ended April 30, 2016 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, 2015.

During the fiscal year ended April 30, 2015 and through the date of the engagement of Malone Bailey, LLP, neither the Registrant nor anyone on its behalf has consulted with Malone Bailey, LLP, regarding either:

- (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 Malone Bailey, LLP, 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

| Exhibit No. | Description |
|-------------|--|
| 16.1 | Letter of Sadler, Gibb & Associates, LLC to the Securities and Exchange Commission dated November 9, 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.

MCIG, INC.

Date: November 9, 2015

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



November 9, 2015

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

Re: mCig, Inc.

We have read the statements of mCig, Inc. included under Item 4.01 of its Current Report on Form 8-K dated November 4, 2015 and agree with such statements as they pertain to our firm.

Sincerely,

/s/ Sadler, Gibb & Associates, LLC

Sadler, Gibb & Associates, LLC