

EMERGE HEALTH INTERNATIONAL INC

FORM 8-K (Current report filing)

Filed 01/16/19 for the Period Ending 11/05/18

Address	721 SOUTH ROSSITER STREET MOUNT DORA, FL, 32757
Telephone	3527203490
CIK	0000032567
SIC Code	3440 - Fabricated Structural Metal Products
Industry	Construction Supplies & Fixtures
Sector	Consumer Cyclical
Fiscal Year	06/30

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 5, 2018**)

METWOOD, INC.

(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction
of incorporation)

000-05391

(Commission
File Number)

83-0210365

(IRS Employer
Identification No.)

819 Naff Rd. Boones Mill, VA.

(Address of principal executive offices)

24065

(Zip code)

Registrant's telephone number, including area code: **(540) 334-4294**

(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 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.

Effective November 30, 2018, the client-auditor relationship between Metwood, Inc. (the "Company") and L&L CPAS,PA (the "Former Auditor") was terminated upon the dismissal of the Former Auditor as the Company's independent registered accounting firm. Effective November 15, 2018, the Company engaged Turner Stone & Co. ("TSC") as its principal independent public accountant to audit the Company's financial statements for the year ending June 30, 2016. The decision to change accountants was recommended and approved by the Company's Board of Directors, effective November 30, 2018.

The Former Auditor's reports on the financial statements of the Company for the years ended June 30, 2015 and 2014, did not contain any adverse opinion or disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope or accounting principles.

The reports of the Former Auditor on the Company's financial statements as of and for the years ended June 30, 2015 and June 30, 2014, contained an explanatory paragraph which noted that there was substantial doubt as to the Company's ability to continue as a going concern.

During the years ended June 30, 2015 and 2014 and in the subsequent interim periods through the date the relationship with the Former Auditor concluded, there were no disagreements between the Former Auditor and the Company on a matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement, if not resolved to the satisfaction of the Former Auditor would have caused the Former Auditor to make reference to the subject matter of the disagreement in connection with its report on the Company's financial statements.

There have been no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K during the years ended June 30, 2015 and 2014 or in any subsequent interim periods through the date the relationship with the Former Auditor ceased.

The Company has authorized the Former Auditor to respond fully to any inquiries of the Company's new audit firm, B&A, relating to its engagement as the Company's independent accountant. The Company has requested that the Former Auditor review the disclosure contained in this Report and the Former Auditor has been given an opportunity to furnish the Company with a letter addressed to the Commission containing any new information, clarification of the Company's expression of its views, or the respect in which it does not agree with the statements made by the Company herein. The Company will file such letter with the Securities and Exchange Commission (the "Commission") as an exhibit to an amendment to this Current Report on Form 8-K/A within two days of receiving it but no later than ten days after the filing of this Report.

The Company has not previously consulted with TSC regarding either (i) the application of accounting principles to a specific completed or contemplated transaction; (ii) the type of audit opinion that might be rendered on the Company's financial statements; or (iii) a reportable event (as provided in Item 304(a)(1)(v) of Regulation S-K) during the years ended June 30, 2015 and June 30, 2014, and any later interim period, including the interim period up to and including the date the relationship with the Former Auditor ceased. TSC has reviewed the disclosure required by Item 304 (a) before it was filed with the Commission and has been provided an opportunity to furnish the Company with a letter addressed to the Commission containing any new information, clarification of the Company's expression of its views, or the respects in which it does not agree with the statements made by the Company in response to Item 304 (a).TSC has elected not furnish a letter to the Commission.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits. The following exhibit is being filed herewith this Current Report on Form 8-K

[16.1 Letter from L&L CPAs, PA to the Board of Directors dated November 30, 2018.](#)

[16.2 Letter from L&L CPAs, PA to the SEC dated January 16, 2019.](#)

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.

METWOOD, INC.

Date: January 16, 2019

By: /s/ Robert M. Callahan

Robert M. Callahan

CEO



19720 Jetton Road, 3rd Floor
Cornelius, NC 28031
Tel: 704-897-8336
Fax: 704-919-5089

To the Board of Directors

Metwood, Inc.
819 Naff Road
Boones Mill, Virginia 24065

Dear Directors,

Effective November 30, 2018, L&L CPAS, PA, will cease its services as your independent auditor. We have reached this decision reluctantly and after substantial deliberation.

We look forward to helping you make a smooth transition with your new auditor.

Sincerely,

A handwritten signature in dark ink that reads "L&L CPAs P.A." in a cursive, stylized font.

L&L CPAS, PA



www.llcpas.net



19720 Jetton Road, 3rd Floor
Cornelius, NC 28031
Tel: 704-897-8336
Fax: 704-919-5089

January 16, 2019

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

Ladies and Gentlemen:

We have read Item 4.01 of Form 8-K dated January 16, 2019, of Metwood, Inc. and are in agreement with the statements contained in paragraph two on page two therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

Sincerely,

L&L CPAs P.A.

L&L CPAS, PA



www.lcpas.net