

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K/A

Current report filing [amend]

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FILER

Surna Inc.

CIK: **1482541** | IRS No.: **000000000** | State of Incorporation: **NV** | Fiscal Year End: **1231**
Type: **8-K/A** | Act: **34** | File No.: **000-54286** | Film No.: **13524844**
SIC: **7389** Business services, nec

Mailing Address
1103 UNITED SUCCESS
COMMERCIAL CENTRE
508 JAFFE ROAD
CAUSEWAY BAY K3
0000000000

Business Address
1103 UNITED SUCCESS
COMMERCIAL CENTRE
508 JAFFE ROAD
CAUSEWAY BAY K3
0000000000
852-3721-3668

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 (Date of earliest event reported)
10 November, 2012

SURNA INC.

(Exact name of registrant as specified in its charter)

Nevada
*(State or other jurisdiction of
incorporation or organization)*

000-54286
Commission File Number

27-3911608
(I.R.S. Employer Identification No.)

1103 United Success Commercial Centre
508 Jaffe Road, Causeway Bay
Hong Kong
(Address of principal executive offices)

+852.3721.3668
(Registrant's telephone number, including area code)

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 (see General Instruction A.2. below):

- 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))

On November 14, 2012 Surna Inc. (the “Company”) filed a Current Report on Form 8-K (the “Form 8-K”) to report a change in the Company’s certifying accountant. This Amendment No. 1 on Form 8-K/A is being filed to amend Item 4.01 of the Form 8-K and attach, under Item 9.01, Exhibit 16.1.

ITEM 4.01 CHANGES IN REGISTRANT’S CERTIFYING ACCOUNTANT.

On November 10, 2012 the “Company” notified its existing independent registered public accounting firm, MaloneBailey, LLP (“MaloneBailey”) that it had engaged RBSM LLP to become its new independent registered public accounting firm effective with the interim period ended September 30, 2012; this change constituted a dismissal of the former independent registered public accounting firm, MaloneBailey.

MaloneBailey’s reports on the Company’s consolidated financial statements as of and for the two fiscal years ended November 30, 2011 and 2010 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principle, except that the reports of MaloneBailey on the Company’s consolidated financial statements for the two fiscal years ended November 30, 2011 and 2010 contained an explanatory paragraph which noted that there was substantial doubt about the Company’s ability to continue as a going concern.

During the fiscal years ended November 30, 2011 and 2010, and the subsequent interim period through November 14, 2012, there were no disagreements between the Company and MaloneBailey on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to MaloneBailey’s satisfaction, would have caused them to make reference to the subject matter of the disagreement in connection with their report on the consolidated financial statements of the Company for such year.

During the fiscal years ended November 30, 2011 and 2010, and during the subsequent interim period through November 10, 2012, there were no reportable events, as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided MaloneBailey with a copy of this disclosure set forth under this Item 4.01 and requested MaloneBailey to furnish a letter addressed to the Securities & Exchange Commission stating whether or not it agrees with the above statements. A copy of the letter from MaloneBailey is attached hereto as Exhibit 16.1.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

<u>Exhibit Number</u>	<u>Description</u>
16.1*	Letter from MaloneBailey, LLP to the Securities and Exchange Commission dated January 8, 2013

* Filed herewith

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.

Dated this 10th of January, 2013.

SURNA INC.

BY: /s/ Richard Clarke
Richard Clarke, President
Principal Executive Officer

Exhibit 16.1

January 8, 2013

Office of the Chief Accountant
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

We have read Item 4.01 included in the Form 8-K/A to be filed this week of Surna Inc. with the Securities and Exchange Commission and are in agreement with the statements related to our firm.

Sincerely,

MaloneBailey, LLP
Houston, Texas
www.malone-bailey.com

surna

Surna Inc.
1103 United Success Commercial Centre
508 Jaffe Road
Causeway Bay
Hong Kong
surna.com

9 January, 2013

Division of Corporate Finance
Securities and Exchange Commission
Washington, DC
20549

Via Electronic submission (EDGAR)

ATTN Jamie G. John

Ms. John,

Re Surna 8-K Filed on 14 November, 2012 (File No. 000-54286)

Surna Inc. (the “company”) hereby acknowledges that:

the company is responsible for the adequacy and accuracy of the disclosure in the filing;

staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and

the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

For and on behalf of
Surna Inc.

/s/ Richard Clarke

Richard Clarke
Director and
Principal Executive Officer