

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

Filing Date: **2013-01-11** | Period of Report: **2013-01-10**  
SEC Accession No. [0001497126-13-000001](#)

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FILER

**PDK ENERGY INC.**

CIK: **1497126** | IRS No.: **000000000** | State of Incorporation: **MS** | Fiscal Year End: **1231**  
Type: **8-K** | Act: **34** | File No.: **000-54569** | Film No.: **13524220**  
SIC: **2080** Beverages

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ANN ARBOR MI 48103

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ANN ARBOR MI 48103  
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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): January 10, 2013

**PDK Energy Inc.**

(Exact name of registrant as specified in its charter)

**MS**

(state or other jurisdiction of  
incorporation)

**000-54569**

(Commission File Number)

**27-3054731**

(IRS Employer Identification  
Number)

**2911 Hilltop Drive Ann Arbor, MI**

(address of principal executive offices)

**48103**

(zip code)

**(734) 274-9403**

(registrant's telephone number, including area code)

**Not Applicable**

(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 (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))

## FORWARD LOOKING STATEMENTS

### ITEM 4.01. Changes in Registrant' s Certifying Accountant

#### (1) Previous Independent Auditors:

- a. On January 10, 2013, the Company was informed that our registered independent public accountant, Peter Messineo, CPA, of Palm Harbor Florida ("PM") declined to stand for re-appointment. PM has merged his firm into the registered firm of Drake and Klein CPAs PA, as stated in (2) below.
- b. PM's report on the financial statements for the years ended July 1, 2012 and 2011 and for the period July 23, 2010 (date of inception) through July 31, 2012 contained no adverse opinion or disclaimer of opinion and was not qualified or modified as to audit scope or accounting, except that the report contained an explanatory paragraph stating that there was substantial doubt about the Company' s ability to continue as a going concern.
- c. Our Board of Directors participated in and approved the decision to change independent accountants. Through the period covered by the financial audit for the years ended July 1, 2012 and 2011 and including its review of financial statements of the quarterly periods through October 31, 2012 there have been no disagreements with PM 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 PM would have caused them to make reference thereto in their report on the financial statements. Through the interim period January 10, 2013 (the date of decline to stand for re-appointment of the former accountant), there have been no disagreements with PM 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 PM would have caused them to make reference thereto in their report on the financial statements.
- d. We have authorized PM to respond fully to the inquiries of the successor accountant
- e. During the years ended July 1, 2012 and 2011 and the interim period through January 10, 2013, there have been no reportable events with us as set forth in Item 304(a)(1)(iv) of Regulation S-K.
- f. The Company provided a copy of the foregoing disclosures to PM prior to the date of the filing of this Report and requested that PM furnish it with a letter addressed to the Securities & Exchange Commission stating whether or not it agrees with the statements in this Report. A copy of such letter is filed as Exhibit 16.1 to this Form 8-K.

#### (2) New Independent Accountants:

- a. On January 10, 2013, the Company engaged Drake, Klein, Messineo, CPAs PA ("DKM") of Clearwater, Florida, as its new registered independent public accountant. During the years ended July 1, 2012 and 2011 and prior to January 10, 2013 (the date of the new engagement), we did not consult with DKM regarding (i) the application of accounting principles to a specified transaction, (ii) the type of audit opinion that might be rendered on the Company' s financial statements by DKM, in either case where written or oral advice provided by DKM would be an important factor considered by us in reaching a decision as to any accounting, auditing or financial reporting issues or (iii) any other matter that was the subject of a disagreement between us and our former auditor or was a reportable event (as described in Items 304(a)(1)(iv) or Item 304(a)(1)(v) of Regulation S-K, respectively).

### ITEM 9.01. Financial Statements and Exhibits.

- a. None
- b. Exhibits

#### NUMBER

[16.1](#)

#### EXHIBIT

Letter from Peter Messineo, CPA, dated January 10, 2013, regarding Change in Certifying Accountant. (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.

PDK ENERGY, INC.

Dated: January 10, 2013

/s/

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ERIK JOFFE  
Chief Executive Officer

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**Peter Messineo**  
**Certified Public Accountant**  
**1982 Otter Way Palm Harbor FL 34685**  
**peter@pm-cpa.com**  
**T 727.421.6268 F 727.674.0511**

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

January 10, 2013

Dear Sir/Madam:

We have read the statements included in the Form 8-K dated January 10, 2013, of PDK Energy, Inc., to be filed with the Securities and Exchange Commission and are in agreement with the statements contained in Item 4.01 insofar as they relate to our decline to stand for re-appointment and our audits for July 31, 2012 and 2011 and any subsequent interim period through the date of decline to stand for re-appointment.

Very truly yours,

/s/ Peter Messineo, CPA  
Peter Messineo, CPA  
Palm Harbor, Florida