

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K/A

Current report filing [amend]

Filing Date: **2013-01-15** | Period of Report: **2012-12-17**
SEC Accession No. [0001549727-13-000002](#)

([HTML Version](#) on [secdatabase.com](#))

FILER

Lightman Grant, Inc.

CIK: [1489644](#) | IRS No.: **593270650** | State of Incorporation: **DE** | Fiscal Year End: **0430**
Type: **8-K/A** | Act: **34** | File No.: [000-53995](#) | Film No.: **13529599**
SIC: **6770** Blank checks

Mailing Address
330 CLEMATIS ST. #217
WEST PALM BEACH FL
33401

Business Address
330 CLEMATIS ST. #217
WEST PALM BEACH FL
33401
800-682-5689

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 and Exchange Act of 1934

Date of Report (date of earliest event reported): **December 17, 2012**

Lightman Grant, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

59-3270650
(I.R.S. Employer
Identification No.)

**Block 5, Room 2503, Wanda Square,
No.93 Jianguo Road, Chaoyang District,
Beijing, China 100022.**

(Address of principal executive offices and zip code)

Phone: +86 13909840703

(Registrant's telephone number, including area code)

Copy of Communications To:

**Bernard & Yam, LLP
Attn: Man Yam, Esq.
401 Broadway, Suite 1708
New York, NY 10013
Phone: 212-219-7783
Facsimile: 212-219-3604**

Check the appropriate box below if the Form 8-K 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)).

Item 4.01 Changes in Registrant's Certifying Accountant

(a) On December 17, 2012, Lightman Grant, Inc (“Company”) dismissed its independent registered public accounting firm Michael F. Cronin. The decision to dismiss Michael F. Cronin was adopted by the Board of Directors of the Company.

None of the reports of Michael F. Cronin, on the Company's financial statements for either of the past two years or subsequent interim period contained an adverse opinion or disclaimer of opinion, or was qualified or modified as to uncertainty, audit scope or accounting principles.

There were no disagreements between the Company and Michael F. Cronin, for the two most recent fiscal years and any subsequent interim period through December 17, 2012 (date of dismissal) on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to the satisfaction of Michael F. Cronin, would have caused them to make reference to the subject matter of the disagreement in connection with its report. Further, Michael F. Cronin has not advised the Company that:

- 1) internal controls necessary to develop reliable financial statements did not exist; or
- 2) information has come to the attention of Michael F. Cronin which made it unwilling to rely upon management's representations, or made it unwilling to be associated with the financial statements prepared by management; or
- 3) the scope of the audit should be expanded significantly, or information has come to the attention of Michael F. Cronin that they have concluded will, or if further investigated, might materially impact the fairness or reliability of a previously issued audit report or the underlying financial statements, or the financial statements issued or to be issued covering the fiscal year ended April 30, 2013.

(b) On December 17, 2012, the Company engaged VB&T Certified Public Accountants, PLLC (“VB&T”) as its principal accountant to audit the Company's financial statements. During the years ended April 30, 2011 and 2012 and through December 17, 2012, neither the Company nor anyone on its behalf consulted VB&T regarding (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) any matter regarding the Company that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and related instructions to Item 304 of Regulation S-K) or a reportable event (as defined in Item 304(a)(1)(v) of Regulation S-K).

Item 9.01 Financial Statements and Exhibits.

Exhibit Number	Descriptions
16.1	Letter from Michael F. Cronin regarding change in certifying accountant

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunder duly authorized.

Lightman Grant, Inc.

By:

/s/ Chin Yung Kong

Chin Yung Kong
President, CEO, CFO

Date: January 15, 2013

687 Lee Road, Ste 210
Rochester, NY
14606

Michael F. Cronin, CPA
407-754-7027
email
mikeccpa@aol.com
1574 Eagle Nest Circle
Winter Springs, FL 32708

January 15, 2013

Securities & Exchange Commission
100 F Street NE
Mail Stop 6010
Washington, DC 20549

Dear Sir/Madam:

Lightman Grant (the "Company") has made available to me a copy of its Current Report on Form 8-K/A, dated December 17, 2012 in which it provides information pursuant to item 4.01 with regard to "Changes in Registrant's Certifying Account".

I have reviewed the disclosure under Item 4.01 and agree with its statements concerning the scope and results of my engagement as the Company's prior auditor.

Sincerely,

s/ Michael F. Cronin

Michael F. Cronin
Certified Public
Accountant
NY, FL