

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

Filing Date: **2013-01-09** | Period of Report: **2013-01-09**
SEC Accession No. [0001014897-13-000005](#)

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FILER

PEER REVIEW MEDIATION & ARBITRATION INC

CIK: **1311627** | IRS No.: **651126951** | State of Incorporation: **FL** | Fiscal Year End: **1231**
Type: **8-K** | Act: **34** | File No.: **333-154898** | Film No.: **13519804**
SIC: **7389** Business services, nec

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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 9, 2013

Peer Review Mediation and Arbitration, Inc.

(Exact name of registrant as specified in its charter)

Florida

(state or other jurisdiction of
incorporation)

000-52712

(Commission File Number)

65-1126951

(IRS Employer Identification
Number)

**2420 N. Andrews Avenue Extension
Pompano Beach, FL**

(address of principal executive offices)

33064

(zip code)

954-972-6777

(registrant's telephone number, including area code)

778 S. Military Trail, Deerfield Beach, FL 33442

(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):

<input type="checkbox"/>	Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
<input type="checkbox"/>	Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
<input type="checkbox"/>	Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
<input type="checkbox"/>	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 9, 2013, the Company engaged Drake, Klein, Messineo, CPAs PA ("DKM") of Clearwater, Florida, as its new registered independent public accountant. Our previously registered independent public accountant, Peter Messineo, CPA, of Palm Harbor Florida ("PM") declined to stand for re-election, as 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 December 31, 2011 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 December 31, 2011 and including its review of financial statements of the quarterly periods through September 30, 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 9, 2013 (the date of engagement of DKM), 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 year ended December 31, 2011 and the interim period through January 9, 2013, there have been no reportable events between the Company and PM 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 9, 2013, the Company engaged Drake, Klein, Messineo, CPAs PA ("DKM") of Clearwater, Florida, as its new registered independent public accountant. During the year ended December 31, 2011 and 2010 and prior to January 9, 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

<u>NUMBER</u>	<u>EXHIBIT</u>
16.1	Letter from Peter Messineo, CPA, dated January 9, 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.

Peer Review Mediation and Arbitration, Inc..

Dated: January 9, 2013

/s/

Willis Hale
Chief Executive Officer



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

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

January 9, 2013

Dear Sir/Madam:

We have read the statements included in the Form 8-K dated January 9, 2013, of Peer Review Mediation and Arbitration, 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-election and our audits for December 31, 2011 and any subsequent interim period through the date of decline to stand for re-election.

Very truly yours,

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