

Pinacle Enterprise, Inc.
Form 8-K
June 25, 2013

SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 8-K

Current Report

Pursuant to Section 13 or 15(d)
of the Securities Exchange Act

June 25, 2013

Date of Report (Date of Earliest Event Reported)

Primco Management, Inc.

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation or organization)	000-54930 (Commission File Number)	27-3696297 (I.R.S. Employer Identification Number)
---	--	--

1875 Century Park East, 6 th Floor Suite 73, Century City, CA (Address of principal executive offices)	90067 (Zip Code)
---	---------------------

(310) 407-5452

(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:

Edgar Filing: Pinnacle Enterprise, Inc. - Form 8-K

- 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

1) Previous Independent Auditors:

a.

On June 25, 2013, the registrant dismissed Gumbiner Savett Inc. (Gumbiner) as their registered independent public accountant. On June 25, 2013, the registrant engaged Patrick Rodgers, CPA, PA (Rodgers) as its new registered independent public accountant.

b.

For the year ended December 31, 2012, Gumbiner's report did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to audit scope or accounting principles, except that the report contained an explanatory paragraph stating that there was substantial doubt about the registrant's ability to continue as a going concern.

c.

The decision to dismiss Gumbiner and to engage Rodgers was approved by the registrant's board of directors.

d.

Through the period covered by the financial audit for the year ended December 31, 2012 there have been no disagreements with Gumbiner 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 Gumbiner would have caused them to make reference thereto in their report on the financial statements. For the interim period through June 25, 2013 (the date of dismissal), there have been no disagreements with Gumbiner 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 Gumbiner would have caused them to make reference thereto in their report on the financial statements.

e.

We have authorized Gumbiner to respond fully to any inquiries of Rodgers.

f.

During the year ended December 31, 2012 and the interim period through June 25, 2013, there have been no reportable events between the registrant and Gumbiner as set forth in Item 304(a)(1)(v) of Regulation S-K.

g.

The registrant provided a copy of the foregoing disclosures to Gumbiner prior to the date of the filing of this report and requested that Gumbiner 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 this letter is filed as Exhibit 16.1 to this Form

8-K.

2) New Independent Accountants:

a.

On June 25, 2013, the registrant engaged Patrick Rodgers, CPA, PA as its new registered independent public accountant. During the year ended December 31, 2012 and 2011 and prior to June 25, 2013 (the date of the new engagement), we did not consult with Rodgers regarding (i) the application of accounting principles to a specified transaction, (ii) the type of audit opinion that might be rendered on the Registrant's financial statements by Rodgers, in either case where written or oral advice provided by Rodgers 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

16.1 Letter from Gumbiner Savett Inc. dated June 25, 2013, regarding the change in certifying accountant.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this Current Report on Form 8-K to be signed on its behalf by the undersigned hereunto duly authorized.

Primco Management, Inc.

By: /s/ David Michery

David Michery

Chief Executive Officer

Dated: June 25, 2013