

IDI, Inc.
Form 8-K
July 15, 2015

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):

July 14, 2015

IDI, Inc.

(Exact name of registrant as specified in its charter)

Delaware

333-158336

77-0688094

(State or other jurisdiction
of incorporation)

(Commission
File Number)

(I.R.S. Employer
Identification No.)

2650 North Military Trail, Suite 300, Boca
Raton, Florida

33431

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code:

561-757-4000

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:

- 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))

Top of the Form

Item 4.01 Changes in Registrant's Certifying Accountant.

Effective July 14, 2015, the Audit Committee (the "Committee") of the Board of Directors of IDI, Inc. (the "Company") appointed Grant Thornton LLP ("Grant") as the Company's principal independent registered public accountant to audit the Company's consolidated financial statements for the fiscal year ended December 31, 2015. In connection with the appointment of Grant, the Committee dismissed RBSM LLP ("RBSM") effective July 14, 2015, as the Company's independent registered public accountants. RBSM had served as the Company's independent registered public accountant since its engagement on May 14, 2015. RBSM did not issue a report on the Company's financial statements for the years ended December 31, 2014 and 2013.

During the period May 14, 2015 through July 14, 2015, the Company has not had any disagreements with RBSM on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to RBSM's satisfaction, would have caused them to make reference thereto in their reports on the Company's financial statements for such periods. During the period May 14, 2015 through July 14, 2015, there were no reportable events, as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided RBSM with a copy of the foregoing disclosure and requested RBSM to furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements made therein. A copy of such letter, dated July 15, 2015, furnished by RBSM is filed as Exhibit 16.1 to this Current Report on Form 8-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit No. Exhibit Description

16.1. Letter to SEC from RBSM LLP dated July 15, 2015

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Top of the Form

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.

IDI, Inc.

July 15, 2015

By: */s/ Derek Dubner*

Name: Derek Dubner

Title: Co-CEO

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Top of the Form

Exhibit Index

<u>Exhibit No.</u>	<u>Description</u>
16.1	Letter to SEC from RBSM LLP dated July 15, 2015