

CD INTERNATIONAL ENTERPRISES, INC.  
Form 8-K  
October 07, 2013

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 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)

October 3, 2013

CD INTERNATIONAL ENTERPRISES, INC.  
(Exact name of registrant as specified in its charter)

Florida (State or other jurisdiction of incorporation)	001-33694 (Commission File Number)	13-3876100 (IRS Employer Identification No.)
431 Fairway Drive, Suite 200, Deerfield Beach, FL (Address of principal executive offices)		33441 (Zip Code)
Registrant's telephone number, including area code		(954) 363-7333

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))
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Item 4.01 Changes in Registrant's Certifying Accountant.

On October 3, 2013, CD International Enterprises, Inc. received notice from RBSM LLP that it had resigned as our independent registered public accounting firm. While RBSM LLP had served as our independent registered public accounting firm since January 2013, it had never issued a report on our financial statements. During the period of time that RBSM LLP served as our independent registered public accounting firm we had no disagreements with the firm on any matter of accounting principles or practices, financial statement disclosure, or auditing scope of procedure which disagreement if not resolved to the satisfaction of RBSM LLP would have caused it to make reference to the subject matter of the disagreement in connection with any report it might issue.

On October 4, 2013 we engaged HHC, CPA as our independent registered public accounting firm. During our two most recent fiscal years and the subsequent interim period prior to retaining HHC, CPA (1) neither we nor anyone on our behalf consulted HHC, CPA regarding (a) either the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on our financial statements or (b) any matter that was the subject of a disagreement or a reportable event as set forth in Item 304(a)(1)(iv) and (v), respectively, of Regulation S-K, and (2) HHC, CPA did not provide us with a written report or oral advice that they concluded was an important factor considered by us in reaching a decision as to accounting, auditing or financial reporting issue.

We provided RBSM LLP with a copy of this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission, and requested that the firm furnish us with a letter addressed to the Securities and Exchange Commission stating whether they agree with the statements made in this Current Report on Form 8-K, and if not, stating the aspects with which they do not agree. A copy of the letter provided by RBSM LLP is filed as Exhibit 16.1 to this Current Report on Form 8-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

16.1 Letter dated October 7, 2013 from RBSM LLP to the Securities and Exchange Commission.

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.

CD International Enterprises, Inc.

Date: October 7, 2013

By: /s/ Yuejian (James) Wang  
Yuejian (James) Wang, Chief Executive  
Officer