

DYNARESOURCE INC

Form 8-K

March 17, 2015

**CURRENT REPORT FOR ISSUERS SUBJECT TO THE**

**1934 ACT REPORTING REQUIREMENTS**

**FORM 8-K**

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, DC 20549**

**CURRENT REPORT**

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

March 5, 2015

Date of Report

(Date of Earliest Event Reported)

**DYNARESOURCE, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**

(State or other jurisdiction of incorporation or organization)

**000-30371**

(Commission File Number)

**94-1589426**

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

222 W. Las Colinas Blvd., Suite 744 East Tower, Irving, Texas 75039

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(Address of principal executive offices (zip code))

(972) 868-9066

(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:

- 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.**

***Previous independent accounting firm***

On March 5, 2015, DynaResource, Inc. (the "Company") received a communication from the Company's independent accounting firm, The Hall Group, CPAs ("Hall Group"), that Hall Group no longer performs public accounting audit work and accordingly, has resigned.

Hall Group's report on the Company's financial statements for the fiscal years ended December 31, 2013 and 2012 did not contain an adverse opinion or a disclaimer of opinion, nor were such financial statements qualified or modified as to uncertainty, audit scope, or accounting principles.

During the fiscal years ended December 31, 2013 and 2012, and through the interim period ended March 5, 2015, there were no "disagreements" (as such term is defined in Item 304 of Regulation S-K) with Hall Group on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure.

During the fiscal years ended December 31, 2013 and 2012 and through the interim period ended March 5, 2015, there were no "reportable events" (as such term is defined in Item 304 of Regulation S-K).

The Company provided Hall Group with a copy of this disclosure set forth above under this Item 4.01 and requested Hall Group to furnish a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements.

***New independent registered public accounting firm***

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On March 11, 2015 (the “Engagement Date”), the Company engaged MaloneBailey, LLP (“MaloneBailey”) as its independent registered public accounting firm for the Company’s fiscal year ending December 31, 2014. The decision to engage MaloneBailey as the Company’s independent registered public accounting firm was approved by the Company’s Board of Directors.

During the two most recent fiscal years and through the Engagement Date, the Company has not consulted with MaloneBailey regarding either:

1. the application of accounting principles to any specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company’s financial statements, and neither a written report was provided to the Company nor oral advice was provided that MaloneBailey concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or
2. any matter that was either the subject of a disagreement (as defined in paragraph (a)(1)(iv) of Item 304 of Regulation S-K and the related instructions thereto) or a reportable event (as described in paragraph (a)(1)(v) of Item 304 of Regulation S-K).

**SIGNATURE**

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.

DYNARESOURCE, INC.  
*(Registrant)*

By: /s/ K.W. Diepholz  
Name: K.W. Diepholz  
Title: Chairman and CEO