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AMERI-FIRST FINANCIAL GROUP INC
Form 8-K/A
March 13, 2007

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington D.C. 20549

FORM 8-K/A

Current Report Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934

March 12, 2007 (January 18, 2005)
Date of Report (Date of earliest event reported)

AMERI-FIRST FINANCIAL GROUP, INC.
(Exact name of the small business issuer as specified in its charter)

DELAWARE
(State or other Jurisdiction of Incorporation or Organization)

0000-28453
(Commission File Number)

75-2610236
(IRS Employer ID Number)

211 West Wall, Midland, Texas 79701
(Address of principal executive offices) (Zip Code)

(432) 682-1761
(Registrant's telephone number, including area code)

(Former name, former address and former fiscal year,
if changed since last report)

- Written Communication 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 240.14d-2(b))
- 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 40.13e-4(c))

ITEM 4.01. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

On January 18, 2005, Ameri-First Financial Group, Inc. (the Company) engaged LBB & Associates, LTD, LLP ("LBB") as its independent public accountants, to review the Company's interim financial statements beginning with fiscal quarter ended March 2002 and to audit the Company's financial statements beginning with fiscal year ending 2002. The appointment of LBB as its independent public accountants was approved by the Company's Board of Directors. Effective with the appointment of LBB, the Company dismissed its prior auditors Malone and Bailey (PC) ("Malone").

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Although the change in the Company's auditors was approved by the Company and LBB was engaged at the time, prior management did not timely file the required 8-K to report such charge.

Prior to the appointment of LLB, the Company did not consult with LLB on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure.

There were no disagreements with Malone on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure during the period that Malone was the Company's auditors that would have caused Malone to make reference in any report to such disagreements. ,Malone issued no reports on the Company's financial statements and performed no review or audit of statements for the Company for any periods subsequent to fiscal year ending December 31, 2001.

For the periods prior to their dismissal, Malone's reports on the company's financial statements contained no adverse opinion or disclaimer and were not modified as to audit scope or accounting principles.

We have provided Malone with a copy of this disclosure and requested that it furnish a letter addressed to the Securities and Exchange Commission (the "Commission") stating whether it agrees with the above statements. (A copy of the letter addressed to the Commission is filed as Exhibit 16 to this report on Form 8-K.)

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS

Exhibit 16 Letter from Malone & Bailey, PC, CPAs dated March 12, 2007
 regarding 8-K disclosure.

STATEMENTS

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.

Ameri-First Financial Group, Inc.
March 12, 2007

/s/ Glenn A. Little

By: Glenn A. Little
 President