

4Cable TV International, Inc.  
Form 8-K  
May 28, 2014

---

---

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

May 22, 2014  
Date of Report (Date of earliest event reported)

4Cable TV International, Inc.

(Exact Name of Registrant as Specified in Charter)

Nevada  
(State or other jurisdiction of  
incorporation)

000-53983  
(Commission File  
Number)

80-0955951  
(IRS Employer Identification  
No.)

1248 Highway 501 Business  
Conway, South Carolina 29526  
(Address of Principal Executive Offices)

1-843-347-4933  
(Registrant's telephone number, including area code)

N/A  
(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))



SECTION 4 - MATTERS RELATED TO ACCOUNTANTS AND FINANCIAL STATEMENTS

Item 4.01. Changes in Registrant's Certifying Accountant.

- (a) Previous independent registered public accounting firm
- (i) On May 22, 2014, 4Cable TV International Inc. (the "Company") elected to terminate the engagement of KLJ & Associates, LLP (the "Former Accountant") as the independent registered public accounting firm of the Company.
- (ii) The Former Accountant did not deliver any reports on the Company's financial statements during the term of their engagement.
- (iii) The Company's Board of Directors participated in and approved the decision to change independent registered public accounting firms.
- (iv) The Former Accountant was engaged by the Company to perform an audit of the Company's December 31, 2013 financial statements. During the audit process the Former Accountant requested that additional procedures be performed by the Company in regards to inventory observations and valuation based on the assessment of risk associated with the audit. The Former Accountant presented the Company's management and the Audit Committee Chairman with proposed additional auditing procedures that would need to be performed in order for the Former Accountant to gain assurance with the year-end inventory balance (the "Procedures"). The Procedures had not been implemented prior to the Company's termination of the Former Accountant.
- (v) Except as set forth above, during the period from January 27, 2014, the date of engagement, to May 22, 2014, the date of dismissal, (i) there were no disagreements with the Former Accountant on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of the Former Accountant would have caused it to make reference to such disagreement in its reports; and (ii) there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.
- (vi) The Company has provided the Former Accountant with a copy of the foregoing disclosures and requested that the Former Accountant furnish the Company with a letter addressed to the SEC stating whether or not it agrees with the above statements. A copy of such letter is filed as Exhibit 16.1 to this Current Report on Form 8-K.
- (b) New independent registered public accounting firm
- (i) On May 23, 2014, the Board of Directors of the Company engaged GBH CPAs, PC (the "New Accountant") as its independent registered public accounting firm to audit the Company's financial statements.
- (ii) During the Company's two most recent fiscal years and through the interim period preceding the engagement of the New Accountant, the Company (a) has not engaged the New Accountant as either the principal accountant to audit the Company's financial statements, or as an independent accountant to audit a significant subsidiary of the Company and on whom the principal accountant is expected to express reliance in its report; and (b) has not consulted with the New Accountant regarding (i) the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, and no written report or oral advice was provided to the Company by the New Accountant concluding there was an important factor to be considered by the Company in reaching a decision as to an accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement, as that term is defined in Item 304(a)(1)(iv) of Regulation S-K or a reportable event, as that term is described in Item

304(a)(1)(v) of Regulation S-K. The Company plans to discuss implementation of the Procedures with the New Accountant

SECTION 9 - FINANCIAL STATEMENTS AND EXHIBITS

Item 9.01. Financial Statements and Exhibits.

Exhibit No.	Exhibit Description
16.1	KLJ & Associates, LLP

2

---

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

4CABLE TV INTERNATIONAL, INC.  
a Nevada corporation

Dated: May 28, 2014

By: /s/ Steven K. Richey  
Steven K. Richey  
Chief Executive Officer

