

Rhino Outdoor International, Inc.
Form 8-K/A
July 02, 2008

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

Date of report (Date of earliest event reported): June 16, 2008

Rhino Outdoor International, Inc.
(Exact Name of Registrant as Specified in Charter)

Nevada
(State or other
jurisdiction of
incorporation)

333-62690
(Commission File
Number)

65-1000634
(IRS Employer
Identification No.)

1191 Center Point Drive,
Henderson, NV
(Address of Principal Executive
Offices)

89704
(Zip Code)

Registrant's telephone number, including area code: 1-800-288-3099

(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 Accountants

Effective June 16, 2008, the Registrant was advised that its certifying auditors, Williams & Webster, P.S., have resigned. The Registrant was notified of such resignation on June 18, 2008.

The auditor's reports issued by Williams & Webster, P.S. for the past two fiscal years did not contain an adverse opinion, a disclaimer of opinion, nor were the reports qualified or modified as to audit scope, accounting principles or uncertainty other than the ability to continue as a going concern. During period covered by the past two fiscal years and the subsequent interim period to June 18, 2008, there were no disagreements between the Registrant and Williams & Webster, P.S. on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure which, if not resolved to the satisfaction of Williams & Webster would have caused them to make reference to the matter in its reports on the Registrant's financial statements. However, as was disclosed in the report on Form 8K/A dated March 3, 2008, Williams & Webster, P.S. withdrew its previously issued audit report for the year ended December 31, 2006. In the report on Form 8-K filed February 27, 2008, as referred to by the Form 8-K/A filed March 3, 2008, the Registrant acknowledged the need to restate prior year's financial statements concerning the treatment of goodwill previously recognized in an acquisition occurring in the year ended December 31, 2006.

Williams & Webster, P.S. withdrew their report for the 2006 financial statements and have subsequently resigned as auditors. The Registrant has not as yet filed restated financial statements for the periods previously described in the reports on Form 8-K concerning the treatment of goodwill arising from an acquisition, nor has the information been provided to Williams & Webster, P.S. A committee of the Board of Directors discussed this situation with Williams & Webster, P.S. who have not provided any additional audit services since the need to restate the financial statements was determined. The Registrant has authorized Williams & Webster, P.S. to respond fully to any inquiries of the Registrant's successor independent accountants concerning any matter described in this report

The Registrant has provided to a copy of the disclosures in this report to Williams & Webster, P.S. and the Registrant has requested a letter from the auditors addressed to the Commission confirming the statements made by the Registrant in this report.

A copy of that letter is attached as an exhibit to this report.

Section 9 - Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits

Exhibits

16.1 Letter from Williams & Webster, P.S.

Signatures

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

RHINO OUTDOOR INTERNATIONAL, INC.

Dated: July 2, 2008

By: /s/ Howard Pearl
Chief Executive Officer

