

M B A HOLDINGS INC  
Form 8-K  
June 08, 2006

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.

Date of Report (Date of earliest event reported): **June 4, 2006**

**M.B.A. Holdings, Inc.**

(Exact name of registrant as specified in its Charter)

**Nevada**  
(State or other jurisdiction  
of  
incorporation or  
organization)

**0-28221**  
(Commission  
file number)

**87-0522680**  
(I.R.S. Employer  
Identification No.)

**9419 E. San Salvador, Suite 105, Scottsdale, AZ 85260**

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(Address of principal executive offices, including zip code)

**(480) 860-2288**

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(Registrant's telephone number)

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**Item 4.01**

***Changes in Registrant's Certifying Accountant.***

Effective June 4, 2006, our audit committee appointed Epstein, Weber & Conover, PLC as our new independent registered public accounting firm. Our board of directors ratified such appointment. We did not, nor did anyone on our behalf, consult Epstein, Weber & Conover, PLC during our two most recent fiscal years or during the subsequent interim period prior to our engagement of Epstein, Weber & Conover, PLC regarding the application of accounting principles to a specified transaction (completed or proposed) or the type of audit opinion that might be rendered on our financial statements, or regarding any matter that was the subject of a disagreement described in Item 304(a)(1)(iv)(A) of Regulation S-B or a reportable event described in Item 304(a)(1)(iv)(B) of Regulation S-B.

**Item 9.01.**

***Financial Statements and Exhibits.***

- (a) Not applicable.
- (b) Not applicable.
- (c) Not applicable.

**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.

**M.B.A. Holdings, Inc.**

Date: June 8, 2006

By: /s/ Gaylen M. Brotherson

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Gaylen M. Brotherson  
Chief Executive Officer