

SECURITIES & EXCHANGE COMMISSION EDGAR FILING

CordovaCann Corp.

Form: 6-K

Date Filed: 2018-10-24

Corporate Issuer CIK: 1168981

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 6-K

REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13a-16 OR 15d-16
UNDER THE SECURITIES EXCHANGE ACT OF 1934

October 17, 2018

Commission File Number: 000-50492

CORDOVACANN CORP.

(Translation of registrant's name into English)

333 Bay Street, Suite 1700,
Toronto, Ontario M5H 2R2, Canada

(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

☒ **Form 20-F** ☐ Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1): ☐

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7): ☐

Indicate by check mark whether by furnishing the information contained in this Form, the registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes ☐ **No ☒**

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b):

Exhibits

Exhibit No.	Description
<u>99.1</u>	Notice of Change of Auditor
<u>99.2</u>	Letter from Former Auditor
<u>99.3</u>	Letter from Successor Auditor
<u>99.4</u>	Press Release dated October 23, 2018 from CordovaCann Corp.

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, thereunto duly authorized.

CORDOVACANN CORP.

Date: October 23, 2018

By: /s/ Ashish Kapoor
Ashish Kapoor
Chief Financial Officer

CORDOVACANN CORP.
(the "Corporation")

NOTICE OF CHANGE OF AUDITOR
(the "Notice")

To: MNP LLP, Chartered Professional Accountants
And Marcum LLP, Chartered Professional Accountants
To:
And Ontario Securities Commission
To:

1. The Board of Directors of the Corporation do not propose to re-appoint MNP LLP, Chartered Professional Accountants, as auditors for the Corporation; and
2. The Board of Directors of the Corporation propose to appoint Marcum LLP, Chartered Professional Accountants, as auditors of the Corporation, effective October 17, 2018, to hold office until the next annual meeting of the Corporation.

In accordance with National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"), the Corporation confirms that:

1. MNP LLP, Chartered Professional Accountants, was asked to resign as auditor of the Corporation, effective October 17, 2018, to facilitate the appointment of Marcum LLP, Chartered Professional Accountants, 750 3rd Avenue, 11th Floor, New York, NY 10017, USA, effective October 17, 2018;
2. MNP LLP, Chartered Professional Accountants, has not expressed any reservation in its reports for the two most recently completed fiscal years of the Corporation, nor for the period from the most recently completed fiscal year end for which MNP LLP, Chartered Professional Accountants, issued an audit report in respect of the Corporation and the date of this Notice;
3. In the opinion of the Board of Directors of the Corporation, no "reportable event" as defined in NI 51-102 has occurred in connection with the audits of the two most recently completed fiscal years of the Corporation, nor for the period from the most recently completed fiscal year end for which MNP LLP, Chartered Professional Accountants, issued an audit report in respect of the Corporation and the date of this Notice; and
4. The Notice and auditor's letters have been reviewed by the Audit Committee and the Board of Directors.

Dated as of the 17 day of October, 2018

CORDOVACANN CORP.

"Ashish Kapoor" (Signed)

Ashish Kapoor

Chief Financial Officer



October 17, 2018

Ontario Securities Commission
20 Queen Street West, 22nd Floor
Toronto, Ontario
M5H 3S8

Dear Sirs/Mesdames:

Re: CORDOVACANN CORP. (the "Corporation")
Notice Pursuant to National Instrument 51-102
Change of Auditor (the "Notice")

As required by National Instrument 51-102, we have reviewed the information contained in the Notice, dated October 17, 2018, delivered by the Corporation to ourselves and Marcum LLP, Chartered Professional Accountants.

In reference to the Notice of Change of Auditor, we wish to advise the securities commission that we have read the Notice, and, based on our knowledge as at the time of receipt of the Notice that we agree with the comments within the Notice.

Yours very truly,

Chartered Professional Accountants
Licensed Public Accountants

cc: *Board of Directors of CordovaCann Corp.*



ACCOUNTING > CONSULTING > TAX
50 BURNHAMTHORPE ROAD WEST, SUITE 900, MISSISSAUGA ON L5B 3C2
1.866.324.9688 T: 416.626.6000 F: 416.626.8650 MNP.ca



October 17, 2018

Ontario Securities Commission
20 Queen Street West, 22nd Floor
Toronto, Ontario M5H 3S8

Dear Sirs/Mesdames:

**Re: CORDOVACANN CORP. (the "Corporation")
Notice Pursuant to National Instrument 51-102
Change of Auditor (the "Notice")**

In connection with our proposed engagement as auditor of the Corporation, as required by National Instrument 51-102, we have reviewed the information contained in the Notice, dated October 17, 2018, delivered by the Corporation to ourselves and MNP LLP, Chartered Professional Accountants.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice that relates to us and we do not agree or disagree with the statements contained in the Notice that relate to MNP LLP.

Very truly yours,

MARCUM LLP, Accountants and Advisors

/s/ Jeff Houston

Jeff Houston

cc: *Board of Directors of CordovaCann Corp.*

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Marcum LLP • 6002 Rogerdale Road • Suite 300 • Houston, Texas 77072 • Phone 281.223.5500 • Fax 281.223.5501 • www.marcumllp.com

CORDOVACANN ANNOUNCES CHANGE OF AUDITOR

TORONTO, ONTARIO, October 23, 2018 – CordovaCann Corp. (CSE: CDVA) (OTCQB: LVRLF) ("Cordova" or the "Company"), a cannabis-focused consumer products company, announced today that the Company's board of directors has approved a change in its auditor. Effective October 17, 2018, the Company's audit committee and board of directors requested that MNP LLP (the "Former Auditor") resign as auditor to facilitate the appointment of Marcum LLP (the "Successor Auditor") as the Company's new auditor until the next annual general meeting.

The Company has sent a Notice of Change of Auditor (the "Notice") to the Former Auditor and to the Successor Auditor and has received a letter from each, addressed to the Ontario Securities Commission stating that they agree with the statements contained within the Notice. The Notice together with the letter from the Former Auditor and the letter from the Successor Auditor have been reviewed by the Company's audit committee and the board of directors and are available on SEDAR at www.sedar.com.

There were no disagreements or unresolved issues with the Former Auditor on any matter of audit scope or procedures, accounting principles or policies, or financial statement disclosure. There were no reservations in the Former Auditor's reports for the two most recently completed fiscal years and it is the Company's opinion that there have been no "reportable events" (as defined in National Instrument 51-102 - Continuous Disclosure Obligation) between the Company and the Former Auditor.

About CordovaCann Corp.

CordovaCann Corp. is a Canadian-domiciled company focused on building a leading, diversified cannabis products business across multiple U.S. jurisdictions. Cordova primarily provides services and investment capital to the processing and production vertical markets of the cannabis industry.

Cordova Contact:

Ashish Kapoor

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