

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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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): April 4, 2008

Secured Diversified Investment, Ltd.  
(Exact name of registrant as specified in its charter)

NV  
(State or other jurisdiction of incorporation)

000-30653  
(Commission File Number)

80-0068489  
(I.R.S. Employer Identification No.)

3416 Via Lido Suite F, Newport Beach, CA  
(Address of principal executive offices)

92663  
(Zip Code)

Registrant's telephone number, including area code: 949 851-1069

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(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:

- Written communications pursuant to Rule 425 under the Securities Act (17CFR 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))
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## **SECTION 4 – Matters Related to Accountants and Financial Statements**

### **Item 4.01 Changes in Registrant’s Certifying Accountant.**

On April 4, 2008, Kabani & Company, Inc. (the “Former Accountant”) was dismissed as the Company’s accountant. The Company has engaged Moore & Associates, Chartered, Independent Registered Public Accounting Firm as its principal accountants effective April 4, 2008. The decision to change accountants was approved by the Company’s board of directors. The Company did not consult with Moore & Associates, Chartered, Independent Registered Public Accounting Firm on any matters prior to retaining such firm as its principal accountants.

The Former Accountant’s audit reports on the financial statements of the Company for the fiscal years ended December 31, 2006 and 2005 contained no adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles, except that the audit reports on the financial statements of the Company for the fiscal years ended December 31, 2006 and 2005 contained an uncertainty about the Company’s ability to continue as a going concern.

During the years ended December 31, 2007 and 2006, and through the interim period ended April 4, 2008, 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 them to make reference thereto in their reports on the financial statements for such periods.

During the year ended December 31, 2007 and 2006, and through the interim period ended April 4, 2008, the Former Accountant did not advise the Company with respect to any of the matters described in paragraphs (a)(1)(iv)(A) and (B) of Item 304 of Regulation S-B.

On April 17, 2008, the Company provided the Former Accountant with its disclosures in this Form 8-K/A disclosing the dismissal of the Former Accountant and requested in writing that the Former Accountant furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not they agree with such disclosures. The Former Accountant’s response is filed as an exhibit to this Current Report on Form 8-K/A.

## **Section 9 – Financial Statements and Exhibits**

### **Item 9.01 Financial Statements and Exhibits**

#### [16.1 Letter from Former Accountant](#)

**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.

**Secured Diversified Investment, Ltd.**

/s/ Munjit Johal  
Munjit Johal  
CEO

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Date: **April 17 2008**



**KABANI & COMPANY, INC.**

**Certified Public Accountants**

6033 West Century Blvd., Suite 810, Los Angeles, CA 90045

Phone (310) 694-3590

Fax (310) 410-0371

[www.kabanico.com](http://www.kabanico.com)

April 22, 2008

Office of the Chief Accountant  
SECPS Letter File  
Mail Stop 9-5  
**Securities and Exchange Commission**  
450 Fifth Street, NW  
Washington, DC 20549

**Re: Secured Diversified Investment, Ltd.**

File No. 000-30653

We have read the statements that we understand Secured Diversified Investment, Ltd. will include under Item 4.01 of the Form 8-K/A report, dated April 17, 2008, it will file regarding the change of auditors. We agree with such statements made regarding our firm. We have no basis to agree or disagree with other statements made under Item 4.01.

Very truly yours,

/s/ Kabani & Company, Inc.