
**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): November 1, 2017

Textmunication Holdings Inc.

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction
of incorporation)

000-21202
(Commission
File Number)

58-1588291
(I.R.S. Employer
Identification No.)

1940 Contra Costa Blvd.
Pleasant Hill, CA
(Address of principal executive offices)

94523
(Zip Code)

Registrant's telephone number, including area code: 925-777-2111

(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 November 1, 2017, the Company dismissed Pinaki & Associates LLC (the "Former Accountant") as the Company's independent registered public accounting firm and the Company engaged GBH CPAs, PC (the "New Accountant") as the Company's independent registered public accounting firm. The engagement of the New Accountant was approved by the Company's Board of Directors.

The SEC has informed the Company that the Public Company Accounting Oversight Board has revoked the registration of the Company's Former Accountant.

The Former Accountant's audit report on the financial statements of the Company for the year ended December 31, 2016 contained no adverse opinion or disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope or accounting principles, except that the audit report on the financial statements of the Company for the year ended December 31, 2016 contained an uncertainty about the Company's ability to continue as a going concern.

For the year ended December 31, 2016 and through the period ended November 1, 2017, there were no "disagreements" (as such term is defined in Item 304 of Regulation S-K) 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.

For the year ended December 31, 2016 and through the period ended November 1, 2017, there were the following "reportable events" (as such term is defined in Item 304 of Regulation S-K). As disclosed in Part I, Item 4 of the Company's Form 10-Q/A for the quarterly period ended June 30, 2016, the Company's management determined that the Company's internal controls over financial reporting were not effective as of the end of such period due to the existence of material weaknesses related to the following:

- The Company does not have written documentation of its internal control policies and procedures. Written documentation of key internal controls over financial reporting is a requirement of Section 404 of the Sarbanes-Oxley Act as of the period ending September 30, 2016. Management evaluated the impact of the Company's failure to have written documentation of our internal controls and procedures on its assessment of the Company's disclosure controls and procedures and has concluded that the control deficiency that resulted represented a material weakness.
- The Company does not have sufficient segregation of duties within accounting functions, which is a basic internal control. Due to the Company's size and nature, segregation of all conflicting duties may not always be possible and may not be economically feasible. However, to the extent possible, the initiation of transactions, the custody of assets and the recording of transactions should be performed by separate individuals. Management evaluated the impact of its failure to have segregation of duties on the Company's assessment of our disclosure controls and procedures and has concluded that the control deficiency that resulted represented a material weakness.
- Effective controls over the control environment were not maintained. Specifically, a formally adopted written code of business conduct and ethics that governs the Company's employees, officers, and directors was not in place. Additionally, management has not developed and effectively communicated to employees its accounting policies and procedures. This has resulted in inconsistent practices. Further, the Company's Board of Directors does not currently have any independent members and no director qualifies as an audit committee financial expert as defined in Item 407(d)(5)(ii) of Regulation S-K. Since these entity level programs have a pervasive effect across the organization, management has determined that these circumstances constitute a material weakness.

These material weaknesses have not been remediated as of the date of this Current Report on Form 8-K.

Other than as disclosed above, there were no reportable events for the year ended December 31, 2016 and through the period ended November 1, 2017. The Company’s Board of Directors discussed the subject matter of each reportable event with the Former Accountant. The Company authorized the Former Accountant to respond fully and without limitation to all requests of the New Accountant concerning all matters related to the audited period by the Former Accountant, including with respect to the subject matter of each reportable event.

Prior to retaining the New Accountant, the Company did not consult with the New Accountant regarding either: (i) the application of accounting principles to a specified transaction, either contemplated or proposed, or the type of audit opinion that might be rendered on the Company’s financial statements; or (ii) any matter that was the subject of a “disagreement” or a “reportable event” (as those terms are defined in Item 304 of Regulation S-K).

On November 2, 2017, the Company provided the Former Accountant with its disclosures in the Current Report on Form 8-K disclosing the resignation 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.

SECTION 9 – Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits

Exhibit No.	Description
16.1	Letter from Pinaki & Associates LLC to the Securities and Exchange Commission

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.

Texmunication Holdings, Inc.

/s/ Wais Asefi

Wais Asefi
Chief Executive Officer

Date: **November 3, 2017**

Pinaki & Associates LLC

Certified Public Accountant

3511 Silverside Rd, Ste# 105

Wilmington, DE 19810

408-896-4405

Date: November 3, 2017

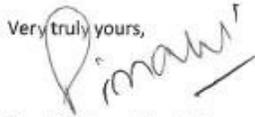
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington DC 20549

Commission File No. 0000-897078 (Textmunication Holdings Inc.)

Ladies and Gentlemen:

We have read Item 4.01 of Textmunication Holdings Inc.'s Form 8-K dated November 1, 2017, and are in agreement with the statements in Item 4.01 contained therein, as they relate to our firm.

Very truly yours,

A handwritten signature in black ink, appearing to read "Pinaki", with a horizontal line underneath it.

Pinaki & Associates, LLC
Wilmington, DE

