

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

March 24, 2021
Date of Report (Date of earliest event reported)

BODY AND MIND INC.
(Exact name of registrant as specified in its charter)

Nevada (State or other jurisdiction of incorporation)	000-55940 (Commission File Number)	98-1319227 (IRS Employer Identification No.)
750 – 1095 West Pender Street Vancouver, British Columbia, Canada (Address of principal executive offices)		V6E 2M6 (Zip Code)

(800) 361-6312
Registrant's telephone number, including area code

Not applicable.
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K 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 (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))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol (s)	Name of each exchange on which registered
N/A	N/A	N/A

Indicate by check mark whether the registrant is an emerging growth company as defined in as defined in Rule 405 of the Securities Act of 1933 (Section 230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (Section 240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

SECTION 4 – MATTERS RELATED TO ACCOUNTANTS AND FINANCIAL STATEMENTS

Item 4.01 Change in Registrant’s Certifying Accountant

On March 24, 2021, the Board of Directors as well as the Audit Committee of Body and Mind Inc. (the “Company”) approved and authorized the dismissal of Marcum LLP, (“Marcum”), as its independent registered public accounting firm. On the same date, the Board of Directors as well as the Audit Committee approved and authorized the engagement of the accounting firm of Sadler, Gibb & Associates, LLC, as the Company’s new independent registered public accounting firm.

Marcum’s report on our financial statements dated December 15, 2020, for the most recent fiscal year ended July 31, 2020, did not contain an adverse opinion or disclaimer of opinion, or qualification or modification as to uncertainty, audit scope, or accounting principles.

In connection with the audit of our financial statements for the most recent fiscal year ended July 31, 2020, and in the subsequent interim period through the effective date of dismissal on March 24, 2021, there were no disagreements, resolved or not, with Marcum on any matters of accounting principles or practices, financial statement disclosure or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of Marcum would have caused them to make reference to the subject matter of the disagreements in connection with their report on the financial statements for such year.

During the Company’s most recent fiscal year and the period through the effective date of dismissal of Marcum on March 24, 2021, there were no reportable events as described in Item 304(a)(1)(v) of Regulation S-K.

We provided Marcum with a copy of this current report on Form 8-K prior to its filing with the Securities and Exchange Commission, and requested that they furnish us with a letter addressed to the Securities and Exchange Commission stating whether they agree with the statements made in this current report on Form 8-K, and if not, stating the aspects with which they do not agree. The letter from Marcum dated March 26, 2021, is filed as Exhibit 16.1 to this current report on Form 8-K.

During the two most recent fiscal years and the subsequent interim period through the effective date of appointment of Sadler, Gibb & Associates, LLC (“Sadler”), on March 24, 2021, we had not, nor had any person on our behalf, consulted with Sadler regarding either the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on our financial statements, nor had Sadler provided to us a written report or oral advice regarding such principles or audit opinion on any matter that was the subject of a disagreement as set forth in Item 304(a)(1)(iv) of Regulation S-K or a reportable event as set forth in Item 304(a)(1)(v) of Regulation S-K with our former independent registered public accounting firm.

SECTION 9 – FINANCIAL STATEMENTS AND EXHIBITS

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

Exhibit	Description
16.1	Letter from Marcum LLP, dated March 26, 2021, to the Securities and Exchange Commission regarding statements included in this Form 8-K.

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.

BODY AND MIND INC.

DATE: March 29, 2021

By: /s/ Michael Mills
Michael Mills
President, CEO and Director



March 26, 2021

Securities and Exchange Commission 100 F Street
Washington, D.C. 20549 Ladies and Gentlemen:

We are the former independent accountants for Body and Mind Inc. (the "Company"). We have been furnished with a copy of the Company's response to Item 4.01 of Form 8-K disclosing our dismissal as independent public accountants of the Company. We confirm our agreement with the statements made in such disclosure insofar as they relate to our firm. We are not in a position to agree or disagree with the statements in such disclosure regarding the appointment of or consultations with new independent accountants by the Company.

/s/ Marcum LLP

Marcum LLP

Costa Mesa, CA March 26, 2021



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