

Diagnostic CORP of America  
Form 8-K/A  
February 05, 2007

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

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**FORM 8-K/A  
Amendment No. 2**  
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**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of Earliest Event Reported): January 12, 2007**

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**DIAGNOSTIC CORPORATION OF AMERICA  
(Exact Name of Registrant as Specified in Charter)**  
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**Delaware**  
**(State or Other Jurisdiction of Incorporation)**

**000-50155**  
**(Commission File Number)**

**02-0563302**  
**(I.R.S. Employer Identification No.)**

**21-Jia Bei Si Dong Road, Tie Xi Qu  
Shen Yang, P. R. China.**  
**(Address of Principal Executive Offices) (Zip Code)**

**(8624) 2560-9750**  
**(Registrant's Telephone Number, Including Area Code)**  
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Copies to:

Greentree Financial Group, Inc.  
7951 SW 6th Street, Suite 216  
Plantation, FL 33324  
(954) 424-2345 Tel  
(954) 424-2230 Fax

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This amendment to Current Report on Form 8-K/A is filed by Diagnostic Corporation of America, a Delaware corporation ("Registrant"), in connection with the items described below.

ITEM 4.01. CHANGE IN REGISTRANT'S CERTIFYING ACCOUNTANT.

On January 11, 2007, Registrant's Board of Directors approved to dismiss Rotenberg & Co., LLP as its independent auditor, and dismiss Lake & Associates, CPA's LLC as its independent auditor in connection with the review for the interim period from July 1, 2006 to January 11, 2007. Currently, Zhong Yi (Hong Kong) C.P.A. Company Ltd. ("Zhong Yi") is retained as independent auditor to audit Registrant's financial statements for the fiscal year ended December 31, 2006 and to review Registrant's three quarterly reports in 2007, pursuant to the engagement letters, dated December 21, 2006, which was approved by Registrant's Board of Directors. Registrant does not have an audit committee.

Prior to making the decision to retain Zhong Yi, Registrant had no prior relationship with Zhong Yi or any of its members during Registrant's two most recent fiscal years ended December 31, 2004 and 2005 and the subsequent interim period through December 21, 2006.

Rotenberg & Co., LLP's audit reports regarding Registrant's financial statements for the fiscal year ended December 31, 2005 and 2004, contained no adverse opinion or disclaimer of opinion nor were they qualified or modified as to the uncertainty, audit scope or accounting principles, **except** that their audit reports for the years ended December 31, 2005 and 2004 contained a going concern qualification.

In connection with the prior audits for the fiscal years ended December 31, 2005 and 2004, and the review for the interim periods up to June 30, 2006, there have been no disagreements with Rotenberg & Co., LLP on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which if not resolved to the satisfaction of Rotenberg & Co., LLP would have caused it to make reference to the subject matter of the disagreement in connection with its report on these financial statements for those periods. Rotenberg & Co., LLP had no services in connection with Registrant's third quarterly report ended September 30, 2006. The reason for this is because the third quarter independent review was conducted by Lake & Associates, CPA's LLC. The reason why the Registrant chose to retain an independent firm for the third quarterly report ended September 30, 2006, is because Lake & Associates, CPA's LLC has a comprehensive knowledge of the Chinese regulatory system and was thus a more appropriate CPA firm. Rotenberg & Co., LLP had no disagreement with the Registrant during the two most recent fiscal years through the date of January 11, 2007.

Registrant's Board of Directors approved to retain Lake & Associates, CPA's LLC on July 1, 2006 in connection with the review for the interim period from July 1, 2006 to January 11, 2007. There have been no disagreements with Lake & Associates, CPA's LLC on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which if not resolved to the satisfaction of Lake & Associates, CPA's LLC would have caused it to make reference to the subject matter of the disagreement in connection with its report on these financial statements for the interim period from July 1, 2006, the date of engagement, up to January 11, 2007.

Prior to making the decision to retain Lake & Associates, CPA's LLC, Registrant had no prior relationship with Lake & Associates, CPA's LLC or any of its members during Registrant's two most recent fiscal years ended December 31, 2004 and 2005 and the subsequent interim period through June 30, 2006.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits

The exhibits listed in the Exhibit Index filed as part of this report are filed as part of or are included in this report.

2

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**Diagnostic Corporation of America**

DATED: February 1, 2007

By:

/s/ Li, Gang

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Li, Gang  
Chairman, President  
and Chief Executive Officer

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Description of Exhibit</b>
16.1	<u>Letter from Rotenberg &amp; Co., LLP</u>
16.2	<u>Letter from Lake &amp; Associates, CPA's LLC</u>

4

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