

Our former auditors did provide a letter that was attached as an Exhibit concurring with the disclosures filed on the amended form 10KSB.

The company's authorized officers did discuss the matters disclosed on an 8K report and amended Form 10KSB that was filed September 1, 2006 with the independent auditor from Cordovano & Honeck. The discussions led to the disclosures as filed on the 8K and amended Form 10KSB. The authorized officers also communicated the matters disclosed with the audit committee. The officers and audit committee reviewed the disclosures as filed with the Commission and are fully aware of the matters that were disclosed on the amended form 10KSB. The officers, audit committee members and independent auditor are all in agreement with the disclosures filed regarding the recharacterization of a \$150,000 contingency liability.

This is the only difference that management and the Cordovano and Honeck, the former auditors, had in the last two fiscal years and the subsequent interim period through October 3, 2006. The auditors report issued for the last two fiscal years were unqualified opinions with a going concern.

The decision to dismiss Cordovano & Honeck was recommended by the company's audit committee. The only disagreements management had with our former auditors in matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedure that if not resolved would have caused the auditor to make reference to the subject matter of the disagreement with their report was the situation described above.

The company has authorized the former accountant to respond fully to the inquiries of the successor accountant concerning the subject matter of the disagreement or event without limitation.

On October 5, the company has engaged new principal auditors Pender Newkirk & Company LLP to audit the company's financial statements for the year ended May 31, 2007 and review the periods August 31, 2006, November 30, 2006 and February 28, 2007.

The company did not consult the new accounting firm in the last two fiscal years and the subsequent interim period through October 3, 2006 regarding the application of accounting principles to a specific or completed transaction, or the type of audit opinion that might be rendered on our financial statements and no written or oral advice has been provided that was an important factor considered by us in reaching a decision as to any accounting, auditing or financial reporting issue.

Also there were no consultations with the new auditors in the last two fiscal years and the subsequent interim period through October 3, 2006 regarding the disagreement regarding the financial disclosure of a contingency matter as described above and required under Regulation S-B Item 304 (a)(1)(iv).

Regarding Regulation S-B, Item 304 paragraph (b)(1) through (b)(3), no conditions exist as stated in these paragraphs. The conditions are:

- o (b)(1) in connection with the change in accountants subject to paragraph (a) there were no disagreements or events as described in paragraph (a)(1)(iv) of this Item;
- o (b)(2) During the fiscal year in which the change in accountants took place there have been any transactions or events similar to those involved in such disagreements and
- o (b)(3) such transactions or events were material and were accounted for or disclosed in a manner different from that which the former accountants apparently would have concluded was required.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits.

Exhibit Number	Description
16.1	Letter of dismissal of the Registrant's Certifying Accountant Cordovano and Honeck, LLP. ***

*** Filed as an exhibit to the Current Report on Form 8-K filed on
October 6, 2006

SIGNATURE

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

CytoDyn, Inc.

Date: November 2, 2006

/s/ Allen D. Allen

Allen D. Allen
President