

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 30, 2021

ZIVO BIOSCIENCE, INC.

(Exact name of Registrant as Specified in Its Charter)

<u>Nevada</u> (State or Other Jurisdiction of Incorporation)	<u>000-30415</u> (Commission File Number)	<u>87-0699977</u> (IRS Employer Identification No.)
<u>2804 Orchard Lake Road, Suite 202, Keego Harbor Michigan</u> (Address of Principal Executive Offices)		<u>48320</u> (Zip Code)

Registrant's Telephone Number, Including Area Code: (248) 452-9866

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 (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:

<u>Title of each class</u>	<u>Trading Symbol(s)</u>	<u>Name of each exchange on which registered</u>
<u>Common Stock, par value \$0.001 per share</u>	<u>ZIVO</u>	<u>The Nasdaq Stock Market</u>
<u>Warrants to purchase shares of Common Stock, par value \$0.001 per share</u>	<u>ZIVOW</u>	<u>The Nasdaq Stock Market</u>

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

Item 4.01. Changes in Registrant’s Certifying Accountant.

On November 30, 2021, the independent registered public accounting firm, Wolinetz, Lafazan & Company, P.C. (“Wolinetz, Lafazan & Company”) of Zivo Bioscience, Inc. (the “Company”) resigned as the Company’s independent auditors based on personal reasons unrelated to the Company.

The reports of Wolinetz, Lafazan & Company on the Company’s consolidated financial statements for the fiscal years ended December 31, 2020 and 2019 did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the Company’s two most recent fiscal years and the subsequent interim periods, there were no disagreements with Wolinetz, Lafazan & Company on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Wolinetz, Lafazan & Company, would have caused it to make a reference to the subject matter of the disagreement in connection with its reports.

During the Company’s two most recent fiscal years and the subsequent interim periods, there have been no reportable events of the type required to be reported pursuant to Item 304(a)(1)(v) of Regulation S-K promulgated by the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934, as amended.

The Company has provided Wolinetz, Lafazan & Company with a copy of the disclosures made in this Current Report on Form 8-K prior to its filing with the SEC and requested that Wolinetz, Lafazan & Company furnish the Company with a letter addressed to the SEC stating whether Wolinetz, Lafazan & Company agrees with such disclosures and, if not, stating the respects in which it does not agree. A copy of that letter, dated December 8, 2021, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

The board of directors of the Company is currently in the process of identifying and engaging a new independent registered public accounting firm.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibit Number	Description
16.1	Letter of Wolinetz, Lafazan & Company, P.C. dated December 8, 2021
104	Cover Page Interactive Data File (embedded within Inline XBRL document).

SIGNATURE

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.

ZIVO BIOSCIENCE, INC.

Dated: December 8, 2021

By: /s/ Keith Marchiando
Keith Marchiando
Chief Financial Officer, Secretary and Treasurer

December 8, 2021

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

RE: Zivo Bioscience, Inc.

Ladies and Gentlemen:

We have read the statements of Zivo Bioscience, Inc. pertaining to our Firm included under Item 4.01 of Form 8-K dated December 8, 2021 and agree with such statements as they pertain to our Firm. We have no basis to agree or disagree with other statements of the Registrant contained therein.

Very truly yours,

WOLINETZ, LAFAZAN & COMPANY, P.C.