

MEDICINOVA INC  
Form 8-K  
July 02, 2015

**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): June 30, 2015**

**MEDICINOVA, INC.**

**(Exact name of registrant as specified in its charter)**

**DELAWARE**  
**(State or other jurisdiction**

**of incorporation)**

**001-33185**  
**(Commission**

**File Number)**

**33-0927979**  
**(I.R.S. Employer**

**Identification No.)**

**4275 EXECUTIVE SQUARE,**

**92037**

**SUITE 650, LA JOLLA, CA**  
**(Address of principal executive offices)** **(Zip Code)**  
**Registrant's telephone number, including area code: (858) 373-1500**

**Not applicable.**

**(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 (see General Instruction A.2. below):

- .. 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))

**Item 4.01 Change in Registrant's Certifying Accountant.**

*(a) Dismissal of Independent Registered Public Accounting Firm.*

The Board of Directors of MediciNova, Inc. (the *Company*) recently completed a competitive process to determine what audit firm would serve as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2015. As a result of that process, on June 30, 2015, the Company notified Ernst & Young LLP of its dismissal as the Company's independent registered public accounting firm effective as of that date. The decision to change independent registered public accounting firms was approved by the Company's Board of Directors.

Ernst & Young LLP's reports on the consolidated financial statements of the Company for the fiscal years ended December 31, 2014 and 2013 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.

During the two fiscal years ended December 31, 2014 and 2013, and the subsequent interim period through June 30, 2015, the date of Ernst & Young LLP's dismissal, there were no: (1) disagreements with Ernst & Young LLP 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 Ernst & Young LLP, would have caused Ernst & Young LLP to make reference in connection with its opinion to the subject matter of the disagreement, or (2) reportable events (as defined in Item 304(a)(1)(v) of Regulation S-K).

Ernst & Young LLP's letter to the U.S. Securities and Exchange Commission stating its agreement with the statements in these paragraphs is filed as Exhibit 16.1 to this Current Report on Form 8-K.

*(b) Engagement of New Independent Accountant.*

On June 30, 2015, the Company selected BDO USA, LLP (*BDO*) as its new independent registered public accounting firm, subject to completion of its standard client acceptance procedures. The decision to engage BDO as the Company's independent registered public accounting firm was approved by the Board of Directors. During the years ended December 31, 2014 and 2013, and through June 30, 2015, the date of the Company's decision to engage BDO, the Company nor anyone acting on its behalf consulted with BDO regarding (1) 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 the Company's financial statements, or (2) any matter that was either the subject of a disagreement with Ernst & Young LLP on accounting principles or practices, financial statement disclosure or auditing scope or procedures, which, if not resolved to the satisfaction of Ernst & Young LLP, would have caused them to make reference to the matter in their report, or a reportable event as described in Item 304(a)(1)(v) of Regulation S-K of the Commission's rules and regulations.

The Company requested that BDO review the information set forth in the immediately preceding paragraph of this Item 4.01 before this Current Report on Form 8-K was filed with the Commission.

**Item 9.01 Financial Statements and Exhibits.**

*(d) Exhibits.*

**Exhibit**

**Description**

**No.**

16.1 Letter from Ernst & Young LLP to the Securities and Exchange Commission dated July 2, 2015.

**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.

MEDICINOVA, INC.

Date: July 2, 2015

By: /s/ Yuichi Iwaki  
Yuichi Iwaki, M.D., Ph.D.  
President and Chief Executive Officer

**EXHIBIT INDEX**

**Exhibit**

<b>No.</b>	<b>Description</b>
16.1	Letter from Ernst & Young LLP to the Securities and Exchange Commission dated July 2, 2015.