

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): March 30, 2010

International Surf Resorts, Inc.  
(Exact name of registrant as specified in its charter)

Nevada  
(State or other jurisdiction of  
incorporation or organization)

333-146182  
(Commission File Number)

20-5978559  
(I.R.S. Employer  
Identification No.)

1097 Country Coach Dr., Suite 705, Henderson, Nevada, 89002  
(Address of principal executive offices)

Registrant's telephone number, including area code: (800) 315-0045

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(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:

- 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 Changes in Registrant's Certifying Accountant**

On March 30, 2010, International Surf Resorts, Inc. (the "Registrant") dismissed Mendoza Berger & Company, LLP ("Mendoza") as the Registrant's principal accountant effective on such date. The reports of Mendoza on the Registrant's financial statements for fiscal years 2009 and 2008 did not contain an adverse opinion or a disclaimer of opinion, were not qualified or modified as to uncertainty, audit scope, or accounting principles, with the exception of a qualification with respect to uncertainty as to the Registrant's ability to continue as a going concern. The Registrant engaged Q Accountancy Corporation ("QAC") as its new principal accountant effective as of March 30, 2010. The decision to change accountants was recommended and approved by the Registrant's Board of Directors.

During fiscal years 2009 and 2008, and the subsequent interim period through March 30, 2010, the date of dismissal, there were no disagreements with Mendoza on any matter of accounting principles or practices, financial statement disclosures, or auditing scope or procedures, which disagreement(s), if not resolved to the satisfaction of Mendoza, would have caused it to make reference to the subject matter of the disagreement(s) in connection with its report, nor were there any reportable events as defined in Item 304(a)(1)(iv) of Regulation S-K.

The Registrant engaged QAC as the Registrant's new independent accountant as of March 30, 2010. During fiscal years 2009 and 2008, and the subsequent interim period through March 30, 2010, the Registrant nor anyone on the Registrant's behalf engaged QAC 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 the Registrant's financial statements, or any matter that was either the subject of a "disagreement" or a "reportable event," both as such terms are defined in Item 304 of Regulation S-K.

The Registrant has made the contents of this Form 8-K available to Mendoza and requested it to furnish a letter to the Securities and Exchange Commission as to whether Mendoza agrees or disagrees with, or wishes to clarify the Registrant's expression of its views. A copy of such letter is attached hereto as Exhibit 16.1.

#### **Item 9.01 Exhibits.**

The following exhibits are filed with this report on Form 8-K.

<b>Exhibit</b>	<b>Description of Exhibit</b>
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<b>Number</b>	<b>Description of Exhibit</b>
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16.1	Letter from Mendoza Berger & Company, LLP
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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Report on Form 8-K to be signed on its behalf by the undersigned hereunto duly authorized.

International Surf Resorts, Inc.

Date: March 30, 2010

By: /s/ Eduardo Biancardi

Eduardo Biancardi  
President

**EXHIBIT 16.1**

[Mendoza Berger & Company, LLP Letterhead]

March 30, 2010

U.S. Securities and Exchange Commission  
Office of the Chief Accountant  
100 F Street, NE  
Washington, DC 20549

Re: International Surf Resorts, Inc.  
File No. 333-146182

Dear Sir or Madam:

We have read Item 4.01 of Form 8-K of International Surf Resorts, Inc. dated March 30, 2010, for the event that occurred on March 30, 2010, and agree with the statements concerning our firm contained therein.

Very truly yours,

/s/ Mendoza Berger & Company, LLP

Irvine, CA