

**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**

December 1, 2017
Date of Report (Date of earliest event reported)

333-132456
Commission File Number

SECURITY DEVICES INTERNATIONAL, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation or organization)

71-1050654
(I.R.S. Employer Identification Number)

**107 Audubon Road,
Building 2, Suite 201
Wakefield, MA 01880**
(Address of Principal Executive Offices) (Zip Code)

(905)-582-6402
(Registrant's telephone number, including area code)

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))

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 Change in Registrant's Certifying Accountant

(a) Resignation of Independent Registered Public Accounting Firm

Schwartz Levitsky Feldman LLP ("Schwartz"), the Company's independent registered public accounting firm, resigned as the Company's auditors by letter dated November 30, 2017. A copy of Schwartz's resignation letter is attached as Exhibit 99.1 to this Current Report on Form 8-K.

The reports of Schwartz on the Company's financial statements for the two most recent fiscal years ended November 30, 2016 and 2015 did not contain an adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles, other than a "going concern" qualification. During the Company's two most recent fiscal years ended November 30, 2016 and 2015 and during the subsequent interim period preceding Schwartz's resignation, there were: (i) no disagreements with Schwartz on any matter of accounting principles or practices, financial statement disclosures or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of Schwartz would have caused Schwartz to make reference to the subject matter of the disagreements in connection with its reports, and (ii) no reportable events of the type listed in paragraphs (A) through (D) of Item 304(a)(1)(v) of Regulation S-K. Schwartz also has confirmed the above statements to the Company's successor independent auditor in a letter dated December 1, 2017 which is attached as Exhibit 99.2 to this Current Report on Form 8-K.

The Company provided Schwartz with a copy of this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission (the "SEC") and requested that Schwartz furnish the SEC with a letter to the SEC stating whether or not Schwartz agrees with the above statements. Schwartz has provided such a confirming letter dated December 1, 2017 and it is attached as Exhibit 99.3 to this Current Report on Form 8-K.

(b) Engagement of New Independent Registered Public Accounting Firm

Following the resignation of Schwartz, the Company's Audit Committee met on December 1, 2017 and selected McGovern Hurley LLP of Toronto, Ontario. The Company's Board of Directors confirmed the appointment and nominated McGovern Hurly LLP for ratification by shareholders of the Company as the Company's independent auditors in the next fiscal year ending November 30, 2017.

Item 9.01 Financial Statements and Exhibits

(a) Financial Statements of Business Acquired.

Not applicable.

(b) Pro Forma Financial Information.

Not applicable.

(c) Shell Company Transaction.

Not applicable.

(d) Exhibits.

[Exhibit 99.1](#) [Letter of Schwartz Levitsky Feldman LLP dated November 30, 2017](#)

[Exhibit 99.2](#) [Letter of Schwartz Levitsky Feldman LLP dated November 30, 2017](#)

[Exhibit 99.3](#) [Letter of Schwartz Levitsky Feldman LLP dated December 1, 2017](#)

SIGNATURES

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.

SECURITY DEVICES INTERNATIONAL,
INC.

December 1, 2017

/s/ Dean Thrasher
Name: Dean Thrasher
Title: Chief Executive Officer

Schwartz Levitsky Feldman llp
CHARTERED ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS TORONTO • MONTREAL



November 30, 2017

Security Devices International Inc.
107 Audubon Road
Building 2, Suite 201
Wakefield, MA 01880

Attention: Mr. Dean Thrasher Chief Executive Officer and
Mr. Rakesh Malhotra, Chief Financial Officer

Dear Sirs:

We hereby tender our resignation as auditors of Security Devices International Inc. with immediate effect. Our last involvement as auditors of the company and its subsidiary was for the fiscal year ended November 30, 2016.

You are responsible for filing an appropriate public notice disclosing our resignation. Please send us a copy of this filing as soon as it has been produced.

We appreciate the opportunity of serving as your independent registered public auditors. We would like to thank you and your staff for the cooperation we received.

Yours very truly,

A handwritten signature in blue ink, which appears to read 'Schwartz Levitsky Feldman LLP'.

SCHWARTZ LEVITSKY FELDMAN LLP
Chartered Accountants
Licensed Public Accountants

2300 Yonge Street, Suite 1500, Box 2434
Toronto, Ontario M4P 1E4
Tel: 416 785 5353
Fax: 416 785 5663

Schwartz Levitsky Feldman llp
CHARTERED ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS TORONTO • MONTREAL



November 30, 2017

UHY McGovern Hurley LLP
251 Consumers Road
Suite 800
Toronto, Ontario
M2J 4R3

Attention: Ms. Koko Yamamoto, CPA, CA, Partner

Dear Madam:

Re: Security Devices International Inc. (the “Company”)

We refer to your letter dated November 30, 2017 with respect to a request to accept the appointment as auditor of the above-named Company.

For the enquiries specifically requested in your letter, our responses are as follows:

1. We do not have any issues with the integrity of management of the Company;
2. We do not have any disagreements with management regarding accounting principles, audit scope, or other significant matters;
3. As per our communication to the audit committee, we are not aware of any fraud or illegal acts, and internal control matters;
4. We resigned as the auditor of the Company as our firm is no longer auditing US public companies; and
5. All related party transactions and relationships of the Company were in the normal course of the business.

Pursuant to the CPA Code of Professional Conduct of The Chartered Professional Accountants of Ontario, Rules 302.2 and 302.3, we are not aware of any circumstances that should be taken into account which might influence your decision on whether or not to accept the appointment as the successor auditor of the above noted Company.

2300 Yonge Street, Suite 1500
Toronto, Ontario M4P 1E4
Tel: 416 785 5353
Fax: 416 785 5663



This response is also made pursuant to the requirements of Section 151(4) of the Ontario Business Corporations Act.

Yours very truly,

SCHWARTZ LEVITSKY FELDMAN LLP
Chartered Accountants
Licensed Public Accountants

Schwartz Levitsky Feldman LLP

Schwartz Levitsky Feldman llp
CHARTERED ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS TORONTO • MONTREAL



December 1, 2017

Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously the independent registered public accounting firm for Security Devices International Inc. and under the date of March 13, 2017, we reported on the consolidated financial statements of Security Devices International Inc. as of and for the years ended November 30, 2016 and 2015 (as restated). We have read Security Devices International Inc.'s statements included under Item 4.01 of its Form 8-K dated December 1, 2017, and we agree with such statements.

Yours very truly,

SCHWARTZ LEVITSKY FELDMAN LLP
Chartered Accountants
Licensed Public Accountants

A handwritten signature in cursive script that reads "Schwartz Levitsky Feldman llp".

2300 Yonge Street, Suite 1500, Box 2434
Toronto, Ontario M4P 1E4
Tel: 416 785 5353
Fax: 416 785 5663