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MERIDIAN HOLDINGS INC  
Form 8-K  
December 21, 2004

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): December 17, 2004

Commission File Number: 0-30018

MERIDIAN HOLDINGS, INC.  
(Exact name of registrants specified in its charter)

COLORADO	52-2133742
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

900 Wilshire Avenue, Suite 500  
Los Angeles, California 90017  
(213) 627-8878 Fax: (213) 627-9183

(Address, Including Zip Code, And Telephone Number, Including Area Code,  
Of Registrant's Principal Executive Offices)

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ITEM 1. Changes in Control of Registrant	Not Applicable
ITEM 2. Acquisition or Disposition of Assets	Not Applicable
ITEM 3. Bankruptcy or Receivership	Not Applicable
ITEM 4. Changes in Registrant's Certifying Accountant	

Pursuant to Item 304 of Regulation S-K, the Company makes the following representation:

(i) On December 17, 2004 the registrant appointed Madsen and Associates CPA's Inc, as the Company's independent accountant for the fiscal year ended December 31, 2003 and 2004 respectively. Subsequent to this development, the accounting firm of Andrew M. Smith, CPA, was dismissed as a Certifying Accountant for the Registrant for the fiscal year ended December 31, 2003 and 2004 respectively.

(ii) None of the prior certifying accountant's reports on the Company's financial statements for the past two years contained an adverse opinion, a qualification of an opinion, or was modified as to the uncertainty, audit scope or accounting principles.

(iii) The appointment of Madsen and Associates, CPA's Inc. was recommended by the board of directors, and is subject to a vote by the Company's shareholders during the next shareholders meeting to be held during the first quarter of, 2005.

(iv) During the Company's most recent fiscal year and subsequent interim period up to the date of the change in certifying accountant, there were no disagreements with the accounting firm of Andrew M. Smith, CPA, on any matter of accounting principle or practices, financial statement disclosure, or auditing scope or procedure, which disagreement(s), if any, not resolved to the satisfaction of the accounting firm of Andrew M. Smith, CPA, would have caused the accounting firm of Andrew M. Smith, CPA to make a reference to the subject matter of the disagreement(s) in connection with his report.

(v) Effective December 17, 2004, the Company has appointed Madsen and Associates CPA's Inc, with offices at 684 East Vine Street Suite 3 Murray, UT 84107, as certifying accountant for the company and its' predecessor

(vi) The Company did not consult with Madsen and Associates CPA's Inc with regard to any matter concerning the application of accounting principles to any specific transactions, either completed or proposed, or the type of audit opinion that might be rendered with respect to the Company's financial statements prior to his engagement.

(vii) The Company has requested that the accounting firm of Andrew M. Smith, CPA review the disclosure in this report and that it has been given the opportunity to furnish the Company with a letter addressed to the Commission

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containing any new information, clarification of the Company's expression of its views, or the respect in which it does not agree with the statements made by the Company herein. Such letter is filed as an exhibit to this Report.

ITEM 5. Other Materially Important Events	Not Applicable
ITEM 6. Resignation of Registrant's Directors	Not Applicable
ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS	Not Applicable
ITEM 8: Change in Fiscal year	Not Applicable
ITEM 9: Regulation FD Disclosure	Not Applicable

EXHIBIT ITEM.	DESCRIPTION
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Exhibit 99.1	- Acknowledgement letter to Commissioner from the Accounting firm of Andrew M. Smith, CPA

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SIGNATURES

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

Meridian Holdings, Inc.  
(Registrant)

Date: December 17, 2004

By: /s/ Anthony C. Dike  
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Anthony C. Dike  
(Chairman, Chief Executive Officer)

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EXHIBIT 99.1

Acknowledgement letter to Commissioner from the Accounting firm  
of Andrew M. Smith, CPA

Mr. Andrew M. Smith, CPA  
3711 Long Beach Blvd, Suite 809,  
Long Beach, California 90807

December 20 2004

Securities and Exchange Commission  
450 5th Street, N.W.  
Washington, D.C. 20549

Gentlemen:

I have been furnished with a copy of the response to Item 4 of Form 8-K dated December 17, 2004 for the event that occurred on December 17, 2004 as filed by our former client, Meridian Holdings, Inc. I agree with the statements contained in paragraphs (i), (ii), (iv) and (vii) made in response to that Item insofar as they relate to our firm.

Very truly yours,

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/s/ Andrew M Smith

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Andrew M. Smith, CPA