

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 8, 2000

(Date of earliest event reported)

MEDICAL DISCOVERIES, INC.

(Exact name of registrant as specified in its charter)

Utah

0-12627

87-0407858

(State or other jurisdiction of  
incorporation or organization)

(Commission File No.)

(I.R.S. Employer  
Identification No.)

738 Aspenwood Lane  
Twin Falls, Idaho 83301  
(208) 736-1799

(Address of principal executive offices and telephone number,  
including area code)

Item 4. Changes in Registrant's Certifying Accountant.

Effective as of December 8, 2000, Tanner + Co. resigned as independent accountants of Medical Discoveries, Inc. (the "Company").

Neither Tanner + Co.'s report on the Company's financial statements for the year ended December 31, 1998, nor its report for the year ended December 31, 1999, contained an adverse opinion or a disclaimer of opinion, and neither report was qualified or modified as to uncertainty, audit scope or accounting principles, except that both reports were modified as to uncertainty regarding the ability of the company to continue as a going concern.

The decision to change accountants was not recommended or approved by the Company's Board of Directors or a committee thereof.

During the years ended December 31, 1998 and December 31, 1999, and the subsequent interim periods preceding Tanner + Co.'s resignation, there were no disagreements with Tanner + Co. 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 Tanner + Co., would have caused Tanner + Co. to make reference to the subject matter of the disagreement in connection with its report.

The Company has requested that Tanner + Co. furnish it with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the foregoing statements. A copy of such letter, dated December 15, 2000, is filed herewith as Exhibit 99.

The Company is currently in the process of selecting a new independent

accounting firm.

Item 7. Financial Statements and Exhibits.

(c) Exhibits

- 99 Letter from Tanner + Co. to the Securities and Exchange Commission.

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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 thereunto duly authorized.

MEDICAL DISCOVERIES, INC.

/s/ Judy Robinett

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Judy Robinett  
Chief Executive Officer

Date: December 15, 2000

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INDEX TO EXHIBITS

Exhibits

- 99 Letter from Tanner + Co. to the Securities and Exchange Commission.

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Tanner + Co.  
Certified Public Accountants  
675 East 500 South, Suite 640  
Salt Lake City, Utah 84102

December 15, 2000

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

RE: Medical Discoveries, Inc.  
File Ref. No. 000-12627

Ladies and Gentlemen:

We were previously the principal accountants for Medical Discoveries, Inc. and under the date of March 20, 2000, we reported on the financial statements of Medical Discoveries, Inc. as of and for the year ended December 31, 1999. On December 8, 2000, our services were terminated. We have read Medical Discoveries, Inc.'s statements included under Item 4 of its Form 8-K dated December 15, 2000, and we agree with such statements.

Sincerely,

By: /s/ TANNER + CO.  
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Tanner + Co.