

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A
AMENDMENT NO. 1

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 through December 8, 2000, 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 January 4, 2001, is filed herewith as Exhibit 16.

Item 7. Financial Statements and Exhibits.

(c) Exhibits

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

2

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

Judy Robinett
Chief Executive Officer

Date: January 4, 2001

3

INDEX TO EXHIBITS

Exhibits

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

4

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

January 4, 2001

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/A dated January 4, 2001, and we agree with such statements.

Sincerely,

By: /s/ TANNER + CO.

TANNER + CO.