

**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

Date of Report (Date of earliest event reported): May 3, 2024 (May 8, 2024)

MENTOR CAPITAL, INC.

(Exact name of Registrant as specified in its charter)

Delaware

(State or other jurisdiction
of incorporation)

000-55323

(Commission
File Number)

77-0395098

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

5964 Campus Court, Plano, Texas

(Address of principal executive offices)

75093

(Zip Code)

Registrant's telephone number, including area code: **(760) 788-4700**

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 (see General Instruction A.2. below):

- 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))

Securities registered pursuant to Section 12(g) of the Act:

Title of each class

Common stock

Trading Symbol(s)

MNTR

Name of each exchange on which registered

OTCQB

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 Changes in Registrant's Certifying Accountant

On May 8, 2024, the relationship between our Company and the firm of BF Borgers CPA PC ("BF Borgers"), our independent accountant, was dismissed upon the recommendation of the Company's Audit Committee and by the unanimous approval of the Company's Board of Directors.

In connection with the audit of our financial statements as of and for the fiscal year ended December 31, 2023 and 2022, there were no disagreements with BF Borgers on any matter of accounting principles or practices, financial statement disclosure, or auditing scope of procedures, which disagreements, if not resolved to the satisfaction of BF Borgers, would have caused them to make reference in connection with its reports to the subject matter of the disagreements. No "disagreement" and no "reportable event" leading to a difference of opinion as defined in Item 304(a)(1)(iv) and Item 304(a)(1)(v) of Regulation S-K of the SEC's rules and regulations have occurred during the fiscal years ended December 31, 2022 and 2023, as of May 8, 2024, or preceding the dismissal of BF Borgers.

The audit report of BF Borgers on our financial statements as of and for the year ended December 31, 2023 and 2022 did not contain an adverse opinion or disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope, or accounting principles, other than an explanatory paragraph relating to the Company's ability to continue as a going concern on the Company's December 31, 2022 financials.

We have requested that BF Borgers furnish us with a letter addressed to the Commission stating whether it agrees with the above statements. A copy of this letter is included herewith as Exhibit 16.1.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit Number	Description
16.1	<u>Letter from BF Borgers CPA PC dated May 8, 2024 to the Securities and Exchange Commission regarding statements included in this Form 8-K</u>
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

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.

Mentor Capital, Inc.

Date: May 8, 2024

By: /s/ Chet Billingsley

Chet Billingsley, Chairman and CEO



5400 W Cedar Ave
Lakewood, CO 80226
Telephone: 303.953.1454
Fax: 303.945.7991

May 8, 2024

**United States Securities and Exchange Commission
Office of the Chief Accountant
100 F Street, N.E.
Washington, D.C. 20549**

Re: Mentor Capital, Inc.

Ladies and Gentleman:

We have read the statements under item 4.01 in the Form 8-K dated May 8, 2024, of Mentor Capital, Inc. (the "Company") to be filed with the Securities and Exchange Commission and we agree with such statements therein as related to our firm. We have no basis to, and therefore, do not agree or disagree with the other statements made by the Company in the Form 8-K.

Sincerely,

BF Borgers CPA PC

**BF Borgers CPA PC
Certified Public Accountants
Lakewood, CO**
