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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 8-K/A**  
Amendment No. 1

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**CURRENT REPORT**

Pursuant to Section 13 OR 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): September 29, 2009

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**AMHN, INC.**

(Exact name of registrant as specified in its charter)

**Utah**  
(State or other jurisdiction  
of incorporation)

**000-16731**  
(Commission File Number)

**87-0233535**  
(IRS Employer  
Identification No.)

**345 North Maple Drive, Suite 208**  
**Beverly Hills, CA 90210**  
(Address of principal executive offices and Zip Code)

**(424) 239-6781**  
(Registrant's telephone number, including area code)

**CROFF ENTERPRISES, INC.**  
(Former Name or former address, if changed since last report.)

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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))
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**Item 4.01 Changes in Registrant's Certifying Accountant**

On September 29, 2009, based on the recommendation of and approval of the Board of Directors of AMHN, Inc., f/k/a Croff Enterprises, Inc. (the "Company"), the Company accepted the resignation of Ronald R. Chadwick, P.C. ("Chadwick") as its independent auditor.

Chadwick reported on the Company's financial statements for the years ended December 2008, 2007 and 2006. For these periods and up to September 29, 2009, there were no disagreements with Chadwick on any matter of accounting principle or practices, financial statement disclosure, or audit scope or procedure, which disagreement(s), if not resolved to the satisfaction of Chadwick would have caused it to make reference thereto in its report on the financial statements for such years.

The reports of Chadwick on the financial statements of the Company for the fiscal years ended December 31, 2008, 2007, and 2006 did not contain any adverse opinion or disclaimer of opinion, however the opinion for the fiscal year ended December 31, 2008 was qualified as to the Company's ability to continue as a going concern. The opinions for the fiscal years ended December 31, 2007 and 2006 were not qualified. Over the Company's last three fiscal years including the interim period ended September 29, 2009, there were no disagreements with Chadwick on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures.

The Company has provided Chadwick with a copy of the foregoing disclosure and requested that Chadwick provide the Company with a letter addressed to Securities and Exchange Commission stating whether it agrees with the statements made by the Company in response to this item. A copy of such letter, dated October 6, 2009, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

On September 29, 2009, the Company appointed KBL, LLP as its new independent registered public accounting firm for the quarter ended September 30, 2009 and going forward. During the Company's two most recent fiscal years and any subsequent interim period prior to the engagement of KBL, LLP, neither the Company nor anyone on the Company's behalf consulted with KBL, LLP regarding either (i) the application of accounting principles to a specified transaction, either contemplated or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, or (ii) any matter that was either the subject of a "disagreement" or a "reportable event".

**Item 9.01 Financial Statements and Exhibits.**

- (a) Financial Statements of Business Acquired:  
None.
- (b) Pro Forma Financial Information:  
None.
- (c) Shell Company Transactions:  
None.

(d) Exhibits:

<u>Exh. No.</u>	<u>Date</u>	<u>Document</u>
16.1	October 6, 2009	Letter to the SEC from Ronald R. Chadwick, P.C.*

\* Filed herewith.

**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.

Date: October 6, 2009

**AMHN, INC.**

By: \_\_\_\_\_ /s/ ROBERT CAMBRIDGE  
Robert Cambridge  
Chief Executive Officer

RONALD R. CHADWICK, P.C.  
Certified Public Accountant  
2851 South Parker Road, Suite 720  
Aurora, Colorado 80014  
Telephone (303)306-1967  
Fax (303)306-1944

October 6, 2009

Office of the Chief Accountant  
Securities and Exchange Commission  
Mail Stop 9-5  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Re: AMHN, Inc. (formerly Croff Enterprises, Inc.)

On September 29, 2009 my appointment as auditor for AMHN, Inc. (formerly Croff Enterprises, Inc.) ceased. I have read AMHN, Inc.'s statements included under Item 4.01 of its Form 8-K/A dated October 6, 2009 and agree with such statements, insofar as they apply to me.

Very truly yours,

Ronald R. Chadwick, P.C.  
Ronald R. Chadwick, P.C.  
Certified Public Accountant

October 6, 2009

Donald F. Delaney, Senior Staff Accountant  
United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549-7010

RE: AMHN, Inc.  
Form 8-K  
Filed September 30, 2009  
File No. 000-16731

Dear Mr. Delaney:

In response to your letter dated October 1, 2009, AMHN, Inc. (the "Company") will amend its Form 8-K to reflect the following responses to your inquiries.

Form 8-K Filed September 30, 2009

- 1. We note in the third paragraph that, in accordance with Item 304(a)(1)(ii) of Regulation S-K, you provided a statement indicating that your accountants' reports on your financial statements for each of the past three years "...did not contain any adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope, or accounting principles." This requirement includes disclosure in the accountants' report of uncertainty regarding your ability to continue as a going concern. Please review your disclosure to fully address this requirement.***

We acknowledge the error as it relates to the uncertainty that the opinion contained relating to the substantial doubt regarding the ability of the Company to continue as a going concern for the years ended December 31, 2008, 2007, and 2006. We will amend our Form 8-K to replace the third paragraph with the following paragraph.

"The reports of Chadwick on the financial statements of the Company for the fiscal years ended December 31, 2008, 2007, and 2006 did not contain any adverse opinion or disclaimer of opinion, however the opinion for the fiscal year ended December 31, 2008 was qualified as to the Company's ability to continue as a going concern. The opinions for the fiscal years ended December 31, 2007 and 2006 were not qualified. Over the Company's last three fiscal years including the interim period ended September 29, 2009, there were no disagreements with Chadwick on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures."

**345 North Maple Dr., Suite 208, Beverly Hills, CA 90210 — 424-239-6781 — FAX 310-246-1862**  
**www.amhntv.com**

2. ***Please include a revised, updated letter from your former accountant addressing the revised disclosures in your amendment.***

We will include an updated letter from our former accountant as an exhibit to the amended Form 8-K.

We further acknowledge that (a) the Company is responsible for the adequacy and accuracy of the disclosure in the filing; (b) staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and (c) the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any further comments or questions, please contact me at 424-239-6781.

Yours truly,

/s/ Robert Cambridge

Robert Cambridge  
Chief Executive Officer