

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): **October 31, 2019**

**AQUAMED TECHNOLOGIES, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**

(State or other jurisdiction  
of incorporation)

**000-56066**

(Commission File Number)

**26-4042544**

(IRS Employer  
Identification No.)

**2150 Cabot Boulevard West, Suite B  
Langhorne, Pennsylvania**

(Address of principal executive offices)

**19067**

(Zip Code)

Registrant's telephone number, including area code: **(215) 702-8550**

(Former name or former address, if changed since last report)

**Not Applicable**

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))

Securities registered pursuant to Section 12(b) of the Act: None

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
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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.****(a) Dismissal of Independent Registered Public Accounting Firm**

On October 31, 2019, the Board of Directors (the "Board") of AquaMed Technologies, Inc. (the "Company") dismissed Marcum LLP ("Marcum") as the Company's independent registered public accounting firm, effective as of October 31, 2019.

The reports of Marcum on the Company's consolidated financial statements for the two most recent fiscal years, ended December 31, 2017 and December 31, 2018, did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles, except that the audit report on the consolidated financial statements of the Company for these years contained an explanatory paragraph disclosing uncertainty regarding the Company's ability to continue as a going concern.

During the two most recent fiscal years, ended December 31, 2017 and December 31, 2018, and through October 31, 2019, (i) there were no disagreements, as defined in Item 304(a)(1)(iv) of Regulation S-K, with Marcum 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 Marcum, would have caused Marcum to make reference to the subject matter of the disagreements in connection with its reports on the Company's consolidated financial statements for such period, and (ii) there were no "reportable events," as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Marcum with a copy of the disclosures in this Form 8-K and requested that Marcum furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the Company's statements herein. A copy of such letter, which is dated October 31, 2019, is filed as Exhibit 16.1 to this Form 8-K.

**(b) Appointment of New Independent Registered Public Accounting Firm**

On October 31, 2019, the Board approved the engagement of Turner, Stone & Company LLP ("TSC") as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2019, effective immediately.

During the fiscal years ended December 31, 2017 and December 31, 2018, and through October 31, 2019, neither the Company nor anyone acting on its behalf has consulted with TSC regarding (i) the application of accounting principles to any specified transaction, either completed or proposed or the type of audit opinion that might be rendered on the Company's consolidated financial statements, and neither a written report nor oral advice was provided to the Company that TSC concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue, or (ii) any matter that was either the subject of a "disagreement," as defined in Item 304(a)(1)(iv) of Regulation S-K, or a "reportable event," as defined in Item 304(a)(1)(v) of Regulation S-K.

**Item 9.01        Financial Statements and Exhibits.****(d)       Exhibits**

<b>Exhibit Number</b>	<b>Description</b>
<u>16.1</u>	<u><a href="#">Letter from Marcum LLP to the Securities and Exchange Commission, dated October 31, 2019</a></u>

## **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: November 4, 2019

### **AQUAMED TECHNOLOGIES, INC.**

By: /s/ Adam Levy  
Adam Levy  
Chief Executive Officer

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November 4, 2019

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Commissioners:

We have read the statements made by AquaMed Technologies, Inc. under Item 4.01 of its Form 8-K dated November 4, 2019. We agree with the statements concerning our Firm in such Form 8-K; we are not in a position to agree or disagree with other statements of AquaMed Technologies, Inc. contained therein.

Very truly yours,

*Marcum LLP*



**Marcum LLP** ■ 750 Third Avenue ■ 11th Floor ■ New York, New York 10017 ■ **Phone** 212.485.5500 ■ **Fax** 212.485.5501 ■ **marcumllp.com**

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