

OptimizeRx Corp
Form 8-K
September 01, 2017

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): August 30, 2017

OptimizeRx Corporation

(Exact name of registrant as specified in its charter)

| | | |
|------------------------------------------------|--------------------------|--------------------------------------|
| Nevada | 000-53605 | 26-1265381 |
| (State or other jurisdiction of incorporation) | (Commission File Number) | (I.R.S. Employer Identification No.) |

| | |
|--------------------------------------------|------------|
| 400 Water Street, Suite 200, Rochester, MI | 48307 |
| (Address of principal executive offices) | (Zip Code) |

Registrant's telephone number, including area code: 248.651.6568

(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 (17CFR 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))

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.

SECTION 4- Matters Related to Accountants and Financial Statements

Item 4.01 Changes in Registrant's Certifying Accountant.

KLJ & Associates LLP (the "Former Accountant") has chosen to exit its SEC auditing practice. As a result, on August 30, 2017, the Board of Directors of OptimizeRx Corp. (the "Company") accepted the resignation of the Former Accountant as the Company's independent registered public accounting firm and simultaneously approved the engagement of Sadler, Gibb & Associates, LLC (the "New Accountant") as the Company's new independent registered public accounting firm to audit the Company's financial statements for the fiscal year ending December 31, 2017.

The Former Accountant's audit report on the financial statements of the Company for the years ended December 31, 2016 and 2015 contained no adverse opinion or disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope or accounting principles, except that the audit report on the financial statements of the Company for the years ended December 31, 2016 and 2015 contained an uncertainty about the Company's ability to continue as a going concern.

For the years ended December 31, 2016 and 2015, and through the interim period ended August 30, 2017, there were no "disagreements" (as such term is defined in Item 304 of Regulation S-K) with the Former Accountant on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements if not resolved to the satisfaction of the Former Accountant would have caused them to make reference thereto in their reports on the financial statements for such periods.

For the years ended December 31, 2016 and 2015, and through the interim period ended August 30, 2017, there were no "reportable events" (as such term is defined in Item 304 of Regulation S-K).

Prior to retaining the New Accountant, the Company did not consult with the New Accountant 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 the subject of a "disagreement" or a "reportable event" (as those terms are defined in Item 304 of Regulation S-K).

On August 30, 2017, the Company provided the Former Accountant with its disclosures in the Current Report on Form 8-K disclosing the dismissal of the Former Accountant and requested in writing that the Former Accountant

furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not they agree with such disclosures. The Former Accountant's response is filed as an exhibit to this Current Report on Form 8-K.

SECTION 9 – Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

| Exhibit No. | Description |
|--------------------|--------------------|
|--------------------|--------------------|

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|------|---------------------------------------------------------------------------------------|
| 16.1 | <u>Letter from KLJ & Associates LLP to the Securities and Exchange Commission</u> |
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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 hereunto duly authorized.

OptimizeRx Corporation

/s/ Doug Baker
Doug Baker
Chief Financial Officer

Date: September 1, 2017