

UNITED STATES  
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

Date of report (Date of earliest event reported): February 9, 2020

**NeuBase Therapeutics, Inc.**

(Exact Name of Registrant as Specified in Its Charter)

Delaware  
(State or Other Jurisdiction  
of Incorporation)

001-35963  
(Commission  
File Number)

46-5622433  
(I.R.S. Employer  
Identification No.)

700 Technology Drive, Pittsburgh, PA  
(Address of Principal Executive Offices)

15219  
(Zip Code)

(646) 450-1790  
(Registrant's Telephone Number, Including Area Code)

N/A  
(Former Name or Former Address, if Changed Since  
Last Report)

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:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, par value \$0.0001 per share	NBSE	The Nasdaq Stock Market LLC

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (17 CFR § 230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR § 240.12b-2).

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.**

As previously reported in the Current Report on Form 8-K filed with the Securities and Exchange Commission (the “SEC”) on February 13, 2020 (the “Form 8-K”), NeuBase Therapeutics, Inc. (the “Company”) dismissed CohnReznick LLP (“CohnReznick”) as the Company’s independent registered public accounting firm, effective as of February 12, 2020. The dismissal of CohnReznick was approved by the Audit Committee of the Board of Directors of the Company.

In accordance with Item 304(a)(3), the Company provided CohnReznick with a copy of the disclosure in the Form 8-K and requested that CohnReznick furnish it with a letter addressed to the SEC stating whether it agrees with the statements contained therein, and if not, stating the respects in which it does not agree. A copy of CohnReznick’s letter to the SEC, dated February 18, 2020, is attached as Exhibit 16.1 to this Current Report on Form 8-K/A and incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits:

[16.1 Letter of CohnReznick LLP, dated February 18, 2020](#)

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SIGNATURE

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.

NEUBASE THERAPEUTICS, INC.  
(Registrant)

Date: February 18, 2020

By: /s/ Sam Backenroth  
Sam Backenroth  
Chief Financial Officer

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February 18, 2020

Securities and Exchange Commission  
100 F Street NE  
Washington, DC 20549

Ladies and Gentlemen:

We have read the statements made by Neabase Therapeutics, Inc. (the "Company"), set forth in Item 4.01 of the Company's Current Report on Form 8-K, dated February 13, 2020 (the "Form 8-K"). We agree with the statements concerning our Firm contained in such Item 4.01, except as follows:

- We have no basis to agree or disagree with the statement made in the first paragraph under Item 4.01, Changes in Registrant's Certifying Accountant.
- We disagree with the first sentence of the third paragraph under Item 4.01, Changes in Registrant's Certifying Accountant. We had a disagreement with certain personnel of the Company responsible for the presentation of its financial statements over the materiality of errors in the Company's December 31, 2018 interim financial statements and whether a restatement of such interim financial statements was necessary.
- We have no basis to agree or disagree with the statement made in the second sentence of the third paragraph under Item 4.01, Changes in Registrant's Certifying Accountant.
- We have no basis to agree or disagree with the statement made in the second sentence of the eighth paragraph under Item 4.01, Changes in Registrant's Certifying Accountant.
- We have no basis to agree or disagree with the statements made in the ninth paragraph under Item 4.01, Changes in Registrant's Certifying Accountant.

This letter does not comment on the Company's statements in Item 4.02 of the Form 8-K.

Very truly yours,

/s/ CohnReznick LLP

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