

DAIS ANALYTIC CORP  
Form 8-K  
August 18, 2017

**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): **July 12, 2017**

**DAIS ANALYTIC**  
**CORPORATION**  
(Exact name of registrant as specified in its charter)

**New York**  
(State or Other Jurisdiction of  
Incorporation or  
Organization)

**000-53554**  
(Commission File Number)

**14-760865**  
(IRS Employer Identification  
No.)

**11552 Prosperous Drive**  
**Odessa, Florida 33556**  
(Address of principal executive offices) (Zip Code)

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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 (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))
- Indicate by check mark whether the registrant is an emerging growth company as defined in 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).

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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 July 12, 2017, Dais Analytic Corporation (the "Company") held a meeting of its Board of Directors (the "Board") where the Company completed a competitive process to review the appointment of the Company's independent registered public accounting firm for the year ending December 31, 2017. As a result of this process, on July 12, 2017, the Board decided to engage RBSM LLP as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2017 and dismiss Mayer Hoffman McCann P.C. from that role.

Mayer Hoffman McCann P.C. was engaged on June 22, 2016 as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2016. Mayer Hoffman McCann P.C.'s report on the Company's consolidated financial statements as of and for the fiscal year ended December 31, 2016 did not contain an adverse opinion or a disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope, or accounting principles, except as described below.

The audit report of Mayer Hoffman McCann P.C. on the Company's financial statements for the fiscal year ended December 31, 2016 did, however note there is substantial doubt about the Company's ability to continue as a going concern, noting that the Company has incurred significant losses since inception and had a stockholders' deficit at December 31, 2016.

From June 22, 2016 through the fiscal year ended December 31, 2016, and the subsequent interim period through March 31, 2017, there were (i) no "disagreements" within the meaning of Item 304(a)(1)(iv) of Regulation S-K, between the Company and Mayer Hoffman McCann P.C. 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 Mayer Hoffman McCann P.C., would have caused Mayer Hoffman McCann P.C. to make reference to the subject matter of the disagreement in their reports on the financial statements for such years; and (ii) no "reportable events" as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Mayer Hoffman McCann P.C. with a copy of the disclosures it is making in this Current Report on Form 8-K (this "Report") prior to the time this Report was filed with the SEC. The Company requested that Mayer Hoffman McCann P.C. furnish a letter addressed to the SEC stating whether or not it agrees with the statements made herein. A copy of Mayer Hoffman McCann P.C.'s letter, dated August 16, 2017, is filed as Exhibit 16.1 hereto.

During the fiscal years ended December 31, 2016, and 2015, and the subsequent interim period through March 31, 2017, neither the Company nor anyone acting on its behalf has consulted with RBSM LLP with respect to (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit

opinion that might be rendered on the Company's financial statements, and neither a written report nor oral advice was provided to the Company that RBSM LLP 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" or "reportable event" within the meaning of Item 304(a)(1) of Regulation S-K.

**Item 9.01 Financial Statements and Exhibits.**

**(d) Exhibits:**

**Exhibit      Description**

16.1      Letter of Mayer Hoffman McCann P.C dated August 16, 2017.

**SIGNATURES**

Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**DAIS ANALYTIC CORPORATION**

Dated: August 17, 2017

By: */s/ Timothy N. Tangredi*  
Name: Timothy N. Tangredi  
Title: Chief Executive Officer