

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT

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

Date of Report (Date of earliest event reported): **June 28, 2022 (June 17, 2022)**

LogicMark, Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction
of incorporation)

001-36616

(Commission File Number)

46-0678374

(IRS Employer
Identification No.)

LogicMark, Inc.

2801 Diode Lane

Louisville, KY 40299

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: **(502) 442-7911**

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 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.

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	LGMK	The Nasdaq Stock Market LLC

Explanatory Note

This Current Report on Form 8-K/A (this “Amendment No. 1”) amends the Current Report on Form 8-K filed by LogicMark, Inc. (the “Company”) with the U.S. Securities and Exchange Commission (the “SEC”) on June 17, 2022 (the “Original Form 8-K”), in which the Company reported that the audit committee of the Company’s board of directors approved the decision to change the Company’s independent registered public accounting firm. This Amendment No. 1 is being filed to (i) amend and restate Item 4.01 of the Original Form 8-K to make certain corrections to the disclosure required by Item 304(a)(1) of Regulation S-K and (ii) include as an exhibit under Item 9.01(d) of this Amendment No. 1 the letter addressed to the SEC from Marcum LLP, the Company’s former independent registered public accounting firm (“Marcum”), as to whether Marcum agrees with the statements made by the Company in this Amendment No. 1 with respect to Marcum.

Item 4.01 Changes in Registrant's Certifying Accountant

As of June 17, 2022, LogicMark, Inc. (the "Company") determined that it will no longer engage Marcum LLP ("Marcum") as the Company's independent registered public accounting firm. The decision to change registered public accounting firms was approved by the audit committee of the Company's board of directors.

The audit reports of Marcum on the Company's financial statements as of and for the years ended December 31, 2021 and 2020, did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the Company's two most recent fiscal years ended December 31, 2021 and 2020 and the subsequent interim period through June 17, 2022, there were (i) no disagreements between the Company and Marcum 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 Marcum, would have caused Marcum to make reference thereto in its reports on the Company's financial statements for such years, and (ii) except with respect to the material weaknesses in internal control over financial reporting described below, no "reportable events" as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

As previously disclosed in the Company's annual reports on Form 10-K for the fiscal years ended December 31, 2021 and 2020, and quarterly reports for the quarters ended March 31, 2021, June 30, 2021, September 30, 2021, and March 31, 2022, the Company's management identified material weaknesses resulting from control deficiencies, as follows: (i) historical difficulty accounting for complex accounting transactions due to a limited number of accounting personnel and limited segregation of duties within the department, (ii) the Company's internal controls and procedures were not effective to detect the inappropriate application of U.S. GAAP; (iii) change of accounting software for one of the Company's subsidiaries in 2021 and lack of proper controls in place to ensure the accounting data was transferred over completely and accurately; and (iv) after the end of 2021, the Company determined that the tax provision related to prior years, prepared by the Company's tax advisors, was incorrect resulting in a non-cash adjustment to increase deferred tax liabilities and an offset to income tax expense. Upon identifying the material weaknesses, the Company's management took remedial action, including (a) retaining Mark Archer in 2021 as its Interim Chief Financial Officer who subsequently became the Company's permanent Chief Financial Officer, and who has over 40 years of financial and operational experience, including assignments in technology and consumer products companies in both private and public companies, and (b) retaining Armanino LLP, a regional public accounting firm, in August 2021 to function as its internal accounting department. Additional time is required to complete the Company's staffing, fully document its systems, implement control procedures, and test its operating effectiveness before the Company can conclude that it has fully remediated its material weaknesses.

The Company has provided Marcum with a copy of the disclosures contained in this Current Report on Form 8-K/A (this "Form 8-K") and has requested that Marcum furnish a letter (the "Letter") addressed to the U.S. Securities and Exchange Commission ("SEC") stating whether Marcum agrees with the statements noted above and if not, stating in what respects Marcum does not agree. A copy of the Letter, dated June 27, 2022, is attached as Exhibit 16.1 to this Form 8-K and is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

Exhibit No.	Description
16.1	Letter from Marcum LLP, dated June 27, 2022
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

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: June 28, 2022

LogicMark, Inc.

By: /s/ Mark Archer

Name: Mark Archer

Title: Chief Financial Officer



June 27, 2022

U.S. Securities and Exchange Commission
Washington, D.C. 20549

Commissioners:

We have read LogicMark, Inc.'s statements included in response to Item 304(a) of Regulation S-K disclosed under Item 4.01 of the Current Report on Form 8-K filed by LogicMark, Inc. with the U.S. Securities and Exchange Commission ("SEC") on June 17, 2022, as amended by the Current Report on Form 8-K/A to be filed by LogicMark, Inc. with the SEC on or about June 28, 2022, and we agree with such statements concerning our firm.

/s/ Marcum LLP

Marcum LLP
Costa Mesa, CA



Marcum LLP ■ 600 Anton Boulevard ■ Suite 1600 ■ Costa Mesa, California 92626 ■ Phone 949.236.5600 ■ Fax 949.236.5601 ■ www.marcumllp.com