

# NEUROMETRIX, INC.

## **FORM 8-K** (Current report filing)

Filed 04/06/17 for the Period Ending 04/04/17

Address	1000 WINTER STREET WALTHAM, MA 02451
Telephone	(781) 890-9989
CIK	0001289850
Symbol	NURO
SIC Code	3841 - Surgical and Medical Instruments and Apparatus
Industry	Medical Equipment, Supplies & Distribution
Sector	Healthcare
Fiscal Year	12/31

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

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**FORM 8-K**

**CURRENT REPORT**

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

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Date of Report (Date of earliest event reported): April 4, 2017

**NEUROMETRIX, INC.**

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(Exact name of registrant as specified in charter)

**Delaware**

(State or other jurisdiction  
of incorporation)

**001-33351**

(Commission File Number)

**04-3308180**

(IRS Employer  
Identification No.)

1000 Winter Street, Waltham, Massachusetts 02451  
(Address of principal executive offices) (Zip Code)

**(781) 890-9989**

(Registrant's telephone number, including area code)

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))
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**NEUROMETRIX, INC.**

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#### **Item 4.01 Changes in Registrant's Certifying Accountant**

On April 4, 2017, the Company, with the approval of the Audit Committee of the Board of Directors (the "Audit Committee") dismissed PricewaterhouseCoopers LLP ("PwC") as the Company's independent registered public accounting firm and appointed Moody, Famiglietti & Andronico, LLP ("MFA") as the Company's new independent registered public accounting firm.

The reports of PwC on the Company's financial statements for the fiscal years ended December 31, 2016 and 2015 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to audit scope or accounting principles, except that the reports for both years contained a paragraph stating that there was substantial doubt about the Company's ability to continue as a going concern.

During the fiscal years ended December 31, 2016 and 2015, and the subsequent period through April 4, 2017, there were no disagreements with PwC 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 PwC, would have caused PwC to make reference to the subject matter of the disagreements in their reports. During the fiscal years ended December 31, 2016 and 2015 and the subsequent period through April 4, 2017, there have been no reportable events (as defined in Regulation S-K 304(a)(1)(v)).

During the fiscal years ended December 31, 2016 and 2015, and the subsequent interim period through April 4, 2017, the date of PwC's dismissal, neither the Company, nor anyone on its behalf, consulted MFA regarding either (i) the application of accounting principles to a specific transaction, either completed or proposed; or the type of audit opinion that might be rendered on the registrant's financial statements, and no written report or oral advice was provided to the Company that was an important factor considered by the Company in reaching its decision as to an accounting, auditing, or financial reporting issue; or (ii) any matter that was either the subject of a disagreement (as defined in paragraph 304(a)(1)(iv) of Regulation S-K and the related instructions) or a reportable event (as described in paragraph 304(a)(1)(v) of Regulation S-K).

In accordance with Item 304(a)(3) of Regulation S-K, the Company provided PwC with a copy of the statements set forth above prior to the time this Current Report on Form 8-K was filed with the Securities and Exchange Commission ("SEC"). The Company requested that PwC furnish the Company with a letter addressed to the SEC stating whether PwC agrees with the above statements. PwC has furnished the requested letter, and it is attached as an exhibit to this report.

#### **Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

#### **INDEX TO EXHIBITS**

<b>Exhibit Number</b>	<b>Exhibit Description</b>
16.1	Letter from PricewaterhouseCoopers LLP dated April 6, 2017.

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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 thereunto duly authorized.

**NEUROMETRIX, INC.**

April 6, 2017

/s/

THOMAS T. HIGGINS

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Thomas T. Higgins

*Senior Vice President, Chief Financial Officer and Treasurer*

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**NEUROMETRIX, INC.**

**INDEX TO EXHIBITS**

**Exhibit**

**Number**

**Exhibit Description**

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16.1	Letter from PricewaterhouseCoopers LLP dated April 6, 2017.
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April 6, 2017

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

Commissioners:

We have read the statements made by NeuroMetrix, Inc. (copy attached) which we understand will be filed with the Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K, as part of the Form 8-K of NeuroMetrix, Inc., dated April 4, 2017. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

A handwritten signature in black ink that reads "PricewaterhouseCoopers LLP". The signature is written in a cursive, flowing style.

PricewaterhouseCoopers LLP

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