

**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): August 26, 2021

IMAC Holdings, Inc.

(Exact name of registrant as specified in its charter)

Delaware <hr/> (State or Other Jurisdiction of Incorporation)	001-38797 <hr/> (Commission File Number)	83-0784691 <hr/> (IRS Employer Identification No.)
1605 Westgate Circle, Brentwood, Tennessee <hr/> (Address of Principal Executive Offices)		37027 <hr/> (Zip Code)

Registrant's Telephone Number, Including Area Code: (844) 266-4622

(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))

Securities registered pursuant to Section 12(b) of the Act:

Title of Each Class	Trading Symbol	Name of Each Exchange on Which Registered
Common Stock, par value \$0.001 per share	IMAC	NASDAQ Capital Market
Warrants to Purchase Common Stock	IMACW	NASDAQ Capital Market

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.

Item 4.01 Changes in Registrant’s Certifying Accountant.

On August 27, 2021, IMAC Holdings, Inc. (the “Company”) notified Daszkal Bolton LLP (“Daszkal Bolton”), the Company’s independent accounting firm, that the Company had elected to change accounting firms and, therefore, was dismissing Daszkal Bolton effective August 27, 2021. On August 26, 2021, the Company engaged Cherry Bekaert LLP (“Cherry Bekaert”) as its new independent registered accounting firm, subject to the completion of its standard client acceptance procedures.

The decision to change accountants was made by the Company’s board of directors. The Company’s historical financial statements contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles, except that Daszkal Bolton’s report dated March 3, 2021, relating to its audits of the consolidated financial statements of the Company at and for the years ended December 31, 2020 and 2019, which appears in the Company’s Annual Report on Form 10-K filed with the U.S. Securities and Exchange Commission (“SEC”) on March 4, 2021, contains an explanatory paragraph regarding the Company’s ability to continue as a going concern.

During the Company’s two most recent fiscal years and the subsequent interim period preceding Daszkal Bolton’s dismissal, there were: (i) no “disagreements” (within the meaning of Item 304(a) of Regulation S-K) with Daszkal Bolton 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 Daszkal Bolton, would have caused it to make reference to the subject matter of the disagreements in its report on the consolidated financial statements of the Company; and (ii) no “reportable events” (as such term is defined in Item 304(a)(1)(v) of Regulation S-K).

The Company has provided Daszkal Bolton with a copy of this Form 8-K prior to its filing with the SEC and requested Daszkal Bolton to furnish to the Company a letter addressed to the SEC stating that it agrees with the statements made above.

During the Company’s two most recent fiscal years and the subsequent interim period preceding Cherry Bekaert’s engagement, neither the Company nor anyone on its behalf consulted Cherry Bekaert regarding either: (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 no written report or oral advice was provided to the Company that Cherry Bekaert concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was the subject of a “disagreement” or “reportable event” (within the meaning of Item 304(a) of Regulation S-K and Item 304(a)(1)(v) of Regulation S-K, respectively). In approving the selection of Cherry Bekaert as the Company’s independent registered public accounting firm, the Company’s board of directors considered all relevant factors, including that no non-audit services were previously provided by Cherry Bekaert to the Company. The Company’s board of directors also considered the location of Cherry Bekaert’s offices in proximity to the Company’s principal offices.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
16.1	Letter, dated August 31, 2021, from Daszkal Bolton LLP.
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).

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.

Dated: September 1, 2021

IMAC HOLDINGS, INC.

By: /s/ Jeffrey S. Ervin

Name: Jeffrey S. Ervin

Title: Chief Executive Officer



August 31, 2021

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

We have read the statements made by IMAC Holdings, Inc. (the "Company") in Item 4.01 captioned "Changes in Registrant's Certifying Accountant" of the Company's Current Report on Form 8-K dated August 31, 2021 and agree with the statements made regarding our firm. We have no basis to agree or disagree with other statements contained therein.

Daszkal Bolton LLP

Daszkal Bolton LLP
Boca Raton, Florida

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