

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): December 16, 2021

**LIQUIDMETAL TECHNOLOGIES, INC.**

(Exact name of Registrant as Specified in its Charter)

<b>Delaware</b>	<b>001-31332</b>	<b>33-0264467</b>
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

**20321 Valencia Circle**  
**Lake Forest, CA 92630**  
(Address of Principal Executive Offices; Zip Code)

Registrant's telephone number, including area code: **(949) 635-2100**

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: None

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 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.

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

On December 15, 2021, the Audit Committee of the Board of Directors (the "Board") of Liquidmetal Technologies, Inc. (the "Company") approved the engagement of BF Borgers CPA, PC ("BF Borgers") as the independent registered public accounting firm for its fiscal year ending December 31, 2021. The engagement was effective on December 16, 2021, the date on which the Company transmitted the executed engagement letter to BF Borgers. Accordingly, SingerLewak LLP ("SingerLewak"), who had served as the Company's independent registered public accounting firm since 2011, was dismissed as the Company's independent registered public accounting firm as of December 15, 2021 by the Audit Committee of the Board of Directors.

During the Company's fiscal years ended December 31, 2020 and 2019, and for the subsequent interim period through the date of filing this Current Report on Form 8-K, there were no: (i) disagreements (as such term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) with SingerLewak on any matter of accounting principles or practices, financial statement disclosures or auditing scope or procedures, which disagreements if not resolved to SingerLewak's satisfaction would have caused SingerLewak to make reference to the subject matter of the disagreement in connection with its report or (ii) reportable events as defined in Item 304(a)(1)(v) of Regulation S-K under the Exchange Act.

During the Company's fiscal years ended December 31, 2020 and 2019, and for the subsequent interim period through the date of filing this Current Report on Form 8-K, neither the Company nor anyone on behalf of the Company consulted with BF Borgers 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, or (ii) any matter that was either the subject of a disagreement as described in Item 304(a)(1)(iv) of Regulation S-K or a reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

SingerLewak's audit report on the Company's consolidated financial statements as of and for the years ended December 31, 2020 and 2019, contained no adverse opinion or disclaimer of opinion, nor were they modified as to uncertainty, audit scope, or accounting principles.

The Company provided SingerLewak with a copy of the disclosures the Company is making in this Current Report on Form 8-K prior to its filing with the U.S. Securities and Exchange Commission (the "SEC") and requested that SingerLewak furnish a letter to the SEC stating whether or not it agrees with the statements made by the Company in response to Item 304(a) of Regulation S-K. A copy of that letter, dated December 21, 2021, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

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

##### ***(d) Exhibits***

###### Exhibit Number Description

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|------|---|
| 16.1 | <a href="#">Letter of SingerLewak LLP, dated December 21, 2021.</a>         |
| 104  | Cover Page Interactive Data File (embedded within the Inline XBRL document) |
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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 thereunder duly authorized.

LIQUIDMETAL TECHNOLOGIES, INC.

By: /s/ Tony Chung

Tony Chung,  
Chief Executive Officer  
(Principal Executive Officer)

Date: December 21, 2021



December 21, 2021

Securities and Exchange Commission  
Washington, D.C. 20549

Commissioners:

We have read Liquidmetal Technologies, Inc.'s statements included under Item 4.01(a) of its Form 8-K filed on December 21, 2021 and we agree with such statements concerning our firm.

*SingerLewak LLP*

