
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): **February 13, 2019**

TRANSBIOTEC, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other
jurisdiction of incorporation)

000-53316
(Commission
File Number)

26-0731818
(I.R.S. Employer
Identification No.)

400 N. Tustin Ave., Suite 225
Santa Ana, CA 92705
(Address of principal executive offices) (zip code)

(949) 285-9454
(Registrant's telephone number, including area code)

(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:

- 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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Section 4 – Matters Related to Accountants and Financial Statements

Item 4.01 Changes in Registrant’s Certifying Accountant

Dismissal of Previous Independent Registered Public Accounting Firm

Effective on February 13, 2019 and with the approval of our Board of Directors, we dismissed Benjamin & Young, LLP (“Benjamin”) as our independent registered public accounting firm engaged to audit our financial statements.

Benjamin audited our financial statements, including our balance sheets as of December 31, 2017, and our related statements of operations, changes in stockholders’ equity, and statements of cash flows for the period from January 1, 2017 through December 31, 2017. The audit report of Benjamin on our financial statements for the period stated above (the “Audit Period”) did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles, but the reports of Benjamin, for the Audit Period contained an emphasis of a matter paragraph which indicated conditions existed which raised substantial doubt about our ability to continue as a going concern.

During the fiscal year ended December 31, 2017 and through Benjamin’s dismissal on February 13, 2019, there were (1) no disagreements with Benjamin 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 Benjamin, would have caused Benjamin to make reference to the subject matter of the disagreements in connection with its reports, and (2) no events of the type listed in paragraphs (A) through (D) of Item 304(a)(1)(v) of Regulation S-K.

We furnished Benjamin with a copy of this disclosure on or about February 15, 2019, providing Benjamin with the opportunity to furnish the Company with a letter addressed to the Commission stating whether it agrees with the statements made by us herein in response to Item 304(a) of Regulation S-K and, if not, stating the respect in which it does not agree. A copy of Benjamin’s letter to the Commission is attached as an exhibit to this Form 8-K.

Engagement of New Independent Registered Public Accounting Firm

Since we dismissed Benjamin as our independent auditor, the Board of Directors appointed Hall & Company (“Hall”) as our independent auditor, effective February 13, 2019.

During the year ended December 31, 2018 and through the date hereof, neither the Company nor anyone acting on its behalf consulted Hall 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 was provided to the Company or oral advice was provided that Hall 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 events set forth in Item 304(a)(1)(iv) and (v), respectively, of Regulation S-K.

Section 9 – Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits

(c) Exhibits

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.

TransBiotech, Inc.
a Delaware corporation

Dated: February 21, 2019

By: /s/ Charles Bennington
Charles Bennington
Its: President

[Benjamin & Young, LLP Letterhead]

February 21, 2019

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

Re: Commission File No. 000-53316 (TransBiotec, Inc.)

Ladies and Gentlemen:

We have read Item 4.01 of TransBiotec, Inc.'s Current Report on Form 8-K dated February 21, 2019, captioned "Changes in Registrant's Certifying Accountant," and are in agreement with the statements contained therein, as they relate to our firm. We have no basis to agree or disagree with the other statements contained therein.

Very truly yours,

/s/ Benjamin & Young, LLP

Benjamin & Young, LLP