

VirTra, Inc
Form 8-K
September 19, 2018

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): September 14, 2018

VIRTRA, INC.

(Exact name of Registrant as Specified in Its Charter)

Nevada **001-38420** **93-1207631**
(State or Other Jurisdiction (Commission (IRS Employer
of Incorporation) File Number) Identification No.)

7970 S. Kyrene Rd.
Tempe, AZ **85284**
(Address of Principal Executive Offices) (Zip Code)

Registrant's Telephone Number, Including Area Code: **(480) 968-1488**

Not Applicable

(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))

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.

(a) Dismissal of Independent Registered Public Accounting Firm

On September 14, 2018, the Audit Committee of the Board of Directors of VirTra, Inc. (the “Company”) terminated the engagement of Friedman LLP (“Friedman”) as the Company’s independent registered public accounting firm, effective immediately.

Friedman’s reports on the Company’s financial statements for the past two fiscal years did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles. Furthermore, during the Company’s two most recent fiscal years and through September 14, 2018, there were no disagreements with Friedman 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 Friedman, would have caused it to make reference to the subject matter of the disagreement in connection with its reports on the Company’s financial statements for such periods.

None of the reportable events described in Item 304(a)(1)(v) of Regulation S-K occurred during Friedman’s engagement.

The Company provided Friedman with a copy of the foregoing disclosure prior to its filing with the Securities and Exchange Commission (the “Commission”) and requested that Friedman furnish the Company with a letter addressed to the Commission stating whether or not Friedman agrees with the above statements and, if not, stating the respects in which it does not agree. Attached, as Exhibit 16.1 hereto, is a copy of Friedman’s letter to the Commission.

(b) Engagement of New Independent Registered Public Accounting Firm

On September 14, 2018, the Audit Committee of the Board of Directors appointed MaloneBailey, LLP (“MaloneBailey”) as the Company’s new independent registered accounting firm. During the Company’s two most recent fiscal years and through September 14, 2018, neither the Company nor anyone acting on the Company’s behalf consulted MaloneBailey with respect to any of the matters or reportable events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

Item 9.01. Financial Statements and Exhibits.

(d) *Exhibits.*

Exhibit No. Description of Exhibit

16.1 Letter from Friedman LLP to the Securities and Exchange Commission dated September 19, 2018.

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.

VIRTRA, INC.

Date: September 19, 2018 By: */s/ Robert D. Ferris*
Name: Robert D. Ferris
Title: Chief Executive Officer

