Edgar Filing: Amarantus Bioscience Holdings, Inc. - Form 8-K

Amarantus Bioscience Holdings, Inc. Form 8-K		
December 27, 2013		
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 Exchang	e Act of 1934	
Date of Report (Date of earliest event reported): <b>December 2</b>	22, 2013	
AMARANTUS BIOSCIENCE HOLDINGS, INC.		
(Exact name of registrant as specified in its charter)		
Nevada	333-148922	26-0690857
(State or other jurisdiction of incorporation or organization)	(Commission File Number)	IRS Employer
		Identification No.)
675 Almanor Ave		
94085		
Sunnyvale, CA		
(Address of Principal Executive Offices) (Zip Code)		

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## (408) 737-2734

(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:

- "Written communications pursuant to Rule 425 under the Securities Act
- "Soliciting material pursuant to Rule 14a-12 under the Exchange Act
- "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))

## Item 4.01 Change in Registrant's Certifying Accountant

On December 22, 2013, Silberstein Unger, PLLC ("Silberstein") resigned as the independent registered public accounting firm for Amarantus Bioscience Holdings, Inc. (the "Company").

During the fiscal years ended December 31, 2012 and 2011, Silberstein's reports on the Company's financial statements did not contain an adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles, except that the report contained a modification to the effect that there was substantial doubt as to the Company's ability to continue as a going concern.

During the fiscal years ended December 31, 2012 and 2011 and the subsequent periods through December 22, 2013, (i) there were no disagreements between the Company and Silberstein on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to the satisfaction of Silberstein, would have caused Silberstein to make reference to the subject matter of the disagreements in connection with its reports on the Company's financial statements; and (ii) there were no reportable events as that term is described in Item 304(a)(1)(v) of Regulation S-K.

On December 26, 2013, the Company provided Silberstein with a copy of the disclosures it is making in response to Item 4.01 on this Form 8-K, and requested that Silberstein furnish it with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements. A copy of the letter, dated December 26, 2013, is filed as Exhibit 16.1 (which is incorporated by reference herein) to this Current Report on Form 8-K.

On December 27, 2013, the Company engaged Marcum LLP ("Marcum") as its independent registered public accounting firm for the Company's fiscal year ended December 31, 2013. The engagement of Marcum as the Company's independent registered public accounting firm was approved by the Company's Board on December 16, 2013.

During the years ended December 31, 2012 and 2011 and the subsequent interim period through December 27, 2013, the date of engagement of Marcum, the Company did not consult with Marcum 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 defined in paragraph (a)(1)(iv) of Item 304 of Regulation S-K and the related instructions thereto) or a reportable event (as described in paragraph (a)(1)(v) of Item 304 of Regulation S-K).

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

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(d) Exhibits.

The exhibits listed in the following Exhibit Index are filed as part of this Current Report on Form 8-K.

# Exhibit No. Description

16.1 Letter re change in certifying accountant from Silberstein Unger, PLLC

## **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.

# AMARANTUS BIOSCIENCE HOLDINGS, INC.

Date:

December By:/s/ Gerald E. Commissiong

27, 2013

Name: Gerald E. Commissiong Title: Chief Executive Officer