

SECURITIES & EXCHANGE COMMISSION EDGAR FILING

VASO Corp

Form: 8-K

Date Filed: 2019-06-21

Corporate Issuer CIK: 839087

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

VASO CORPORATION
(Exact name of registrant as specified in charter)

Date of Report: June 17, 2019 (Date of earliest event reported)

Delaware (State or other jurisdiction of incorporation)	0-18105 (Commission File Number)	11-2871434 (IRS Employer Identification No.)
137 Commercial Street, Suite 200, Plainview, New York (Address of principal executive offices)		11803 (Zip Code)

Registrant's telephone number, including area code: (516) 997-4600

Vasomedical, Inc.
(Former name or former address, if changed since last report)

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

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock	VASO	OTC:PK

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 to 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 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 accountant standards provided pursuant to Section 13(a) of the Exchange Act.

ITEM 4.01 CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

At a meeting held on June 14, 2019, the Audit Committee of Vaso Corporation (the "Company") approved the engagement of Malone Bailey LLP ("Malone Bailey") as its independent registered public accounting firm for the fiscal year ending December 31, 2019, subject to their approval. Malone Bailey accepted this engagement on June 18, 2019. The former independent registered public accounting firm Marcum LLP was dismissed on June 17, 2019.

The audit reports of Marcum on the Company's consolidated financial statements for the years ended December 31, 2017 and 2018 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, other than the ability of the Company to continue as a going concern.

From the date of Marcum's appointment on December 9, 2014 and through June 17, 2019: (a) there were no disagreements between the Company and Marcum 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 Marcum, would have caused Marcum to make reference in connection with their opinion to the subject matter of the disagreement; and (b) there were no reportable events within the meaning set forth in Item 304(a)(1)(v) of Regulation S-K.

A letter from Marcum dated June 21, 2019 is attached as Exhibit 16.1 to this Form 8-K.

During the Company's two most recent fiscal years ended December 31, 2018 and through the subsequent interim period preceding Malone Bailey's engagement, the Company did not consult with Malone Bailey on either (1) the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that may be rendered on the Company's financial statements, and Malone Bailey did not provide either a written report or oral advise to the Company that Malone Bailey concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (2) any matter that was either the subject of a disagreement, as defined in Item 304(a)(1)(iv) of Regulation S-K, or a reportable event, as defined in Item 304(a)(1)(v) of Regulation S-K.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits.

Exhibit No. **Description**

16.1	Letter from Marcum LLP to the Securities and Exchange Commission dated June 21, 2019.
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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 hereunto duly authorized.

VASO CORPORATION

Date: June 21, 2019

By: /s/ Jun Ma

Jun Ma

President and Chief Executive Officer

June 21, 2019

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

Commissioners:

We have read the statements made by Vaso Corporation under Item 4.01 of its Form 8-K dated June 17, 2019. We agree with the statements concerning our Firm in such Form 8-K; we are not in a position to agree or disagree with other statements of Vaso Corporation contained therein.

Very truly yours,

/s/ Marcum LLP

Marcum LLP
