

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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): October 28, 2022

BALANCE LABS, INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or Other Jurisdiction of
Incorporation or Organization)

333-202959

(Commission
File Number)

47-1146785

(IRS Employer
Identification No.)

**407 Lincoln Road, Suite 701
Miami Beach, Florida 33139**

(Address of Principal Executive Offices)

(305) 907-7600

(Registrant's Telephone Number, Including Area Code)

Not Applicable

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

Check the appropriate box below if the Form 8-K 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 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:

Title of each class:	Trading Symbol(s)	Name of each exchange on which registered:
Common Stock, par value \$0.0001 per shares	BLNC	OTC Markets Group

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.

On October 28, 2022, Liggett & Webb P.A. (“Liggett”) resigned as the independent auditors of Balance Labs, Inc., a company incorporated under the laws of the State of Delaware (the “Company”). The Company’s board accepted Liggett’s termination on October 31, 2022.

The reports of Liggett on the financial statements of the Company as of and for the fiscal years ended December 31, 2021 and 2020 did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles, except that the reports of Liggett for the years ended December 31, 2021 and 2020 contained an explanatory paragraph which noted that there was substantial doubt as to the Company’s ability to continue as a going concern because the Company has experienced net losses since inception and negative cash flows from operations and has relied on loans from related parties to fund its operations. .

During the Company’s most recent fiscal years and the subsequent interim period through October 28, 2022, there were no disagreements with Liggett on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement(s), if not resolved to the satisfaction of Liggett, would have caused it to make reference to the subject matter of the disagreement(s) in connection with its report. During the Company’s most recent fiscal years and the subsequent interim period through October 28, 2022, there were no reportable events of the type described in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Liggett with a copy of the foregoing disclosure and requested Liggett to furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements made therein. A copy of such letter furnished by Liggett is filed as Exhibit 16.1 to this Form 8-K.

On October 31, 2022, the Board approved the engagement of Assurance Dimensions (“Assurance”) as the Company’s new independent registered public accounting firm for the review of the Company’s quarterly report on Form 10-Q for the period ended September 30, 2022 and to audit the Company’s consolidated financial statements for the fiscal year ending December 31, 2022.

During the Company’s most recent fiscal years and the subsequent interim period through September 30, 2022, neither the Company nor anyone on its behalf consulted with Assurance regarding (i) the application of accounting principles to a specified transaction, either completed or proposed; the type of audit opinion that might be rendered on the Company’s financial statements, and neither a written report nor oral advice was provided that Assurance 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 either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and its related instructions) or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

Item 9.01. Financial Statements and Exhibits.**(d) Exhibits.**

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

Exhibit No.	Description
16.1	Letter from Liggett & Webb P.A. to the Securities and Exchange Commission, dated October 31, 2022
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

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.

BALANCE LABS, Inc.

Date: November 3, 2022

By: /s/ Michael D. Farkas

Name: Michael D. Farkas

Title: Chief Executive Officer



432 Park Avenue South, 10th Floor
New York, NY 10016 / (212) 481-3490

1901 South Congress Avenue, Suite 110
Boynton Beach, FL 33426 / (561) 752-1721

October 31, 2022

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

RE: Balance Labs, Inc.

File Ref No: 333-202959

We have read the statements of Balance Labs, Inc., pertaining to our firm included under Item 4.01 of Form 8-K dated October 28, 2022 and agree with such statements as they pertain to our firm. We have read Item 4.01, captioned "Changes in Company's Certifying Accountant," of the Current Report on Form 8-K of Balance Labs, Inc. and are in agreement with the statements therein as they relate to our firm. We have no basis to agree or disagree with the other statements contained therein.

Sincerely,

A handwritten signature in blue ink that reads "Liggett & Webb, P.A." in a cursive script.

Liggett & Webb, P.A.
Certified Public Accountants
Boynton Beach, Florida
