

**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): **December 9, 2024**

**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:
None	None	None

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 December 11, 2024, the Board of Directors (the "Board") of Balance Labs, Inc., a Delaware corporation (the "Company") approved to appoint M&K CPAS, PLLC ("M&K") as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2024. Also on December 11, 2024, the Company, with the approval of the Board, dismissed Assurance Dimensions, LLC ("Assurance") as the Company's independent registered public accounting firm effective immediately.

Assurance's report on the Company's financial statements as of and for the fiscal years ended December 31, 2023 and 2022 did not contain an adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles, except for an explanatory paragraph in such report regarding substantial doubt about the Company's ability to continue as a going concern.

During the fiscal years ended December 31, 2023 and 2022, and in the subsequent interim period through December 11, 2024, there were (i) no "disagreements" (within the meaning of Item 304(a) of Regulation S-K) with Assurance 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 Assurance, would have caused it to make reference to the subject matter of the disagreements in its reports on the financial statements of the Company, and (ii) no "reportable events" (as such term is defined in Item 304(a)(1)(v) of Regulation S-K).

The Company provided Assurance with a copy of the disclosures it is making in this Current Report on Form 8-K and requested that Assurance provide the Company with a letter addressed to the Securities and Exchange Commission stating whether Assurance agrees with the above statements. A copy of Assurance's letter, dated December 13, 2024, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

During the fiscal years ended December 31, 2023 and 2022, and in the subsequent interim period through December 11, 2024, neither the Company nor anyone on its behalf

consulted M&K 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, and no written report or oral advice was provided to the Company that M&K concluded was an important factor considered by us 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 event" (within the meaning of Item 304(a) of Regulation S-K and Item 304(a)(1)(v) of Regulation S-K, respectively).

**Item 9.01. Financial Statements and Exhibits.**

*(d) Exhibits.*

**Exhibit**

<b>No.</b>	<b>Description</b>
16.1	<a href="#">Letter of Assurance Dimensions, LLC to the Securities and Exchange Commission, dated December 13, 2024</a>
104	Cover Page Interactive Data File (embedded as 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: December 13, 2024

By: /s/ Michael D. Farkas  
Name: Michael D. Farkas  
Title: Chief Executive Officer



ASSURANCE DIMENSIONS

December 13, 2024

Office of the Chief Accountant  
Securities and Exchange Commission  
100 F Street NE  
Washington, DC 20549

We have read the statements under item 4.01 in the Form 8-K dated December 13, 2024 of Balance Labs, Inc. to be filed with the Securities and Exchange Commission and we concur with such statements made regarding our firm. We have no basis to agree or disagree with other statements contained herein.

Assurance Dimensions  
Coral Springs, Florida

**ASSURANCE DIMENSIONS, LLC**  
**also d/b/a McNAMARA and ASSOCIATES, LLC**  
**TAMPA BAY:** 4920 W Cypress Street, Suite 102 | Tampa, FL 33607 | Office: 813.443.5048 | Fax: 813.443.5053  
**JACKSONVILLE:** 7800 Belfort Parkway, Suite 290 | Jacksonville, FL 32256 | Office: 888.410.2323 | Fax: 813.443.5053  
**ORLANDO:** 1800 Pembroke Drive, Suite 300 | Orlando, FL 32810 | Office: 888.410.2323 | Fax: 813.443.5053  
**SOUTH FLORIDA:** 3111 N. University Drive, Suite 621 | Coral Springs, FL 33065 | Office: 754.800.3400 | Fax: 813.443.5053  
[www.assurancedimensions.com](http://www.assurancedimensions.com)

"Assurance Dimensions" is the brand name under which Assurance Dimensions, LLC including its subsidiary McNamara and Associates, LLC (referred together as "AD LLC") and AD Advisors, LLC ("AD Advisors"), provide professional services. AD LLC and AD Advisors practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations, and professional standards. AD LLC is a licensed independent CPA firm that provides attest services to its clients, and AD Advisors provide tax and business consulting services to their clients. AD Advisors, and its subsidiary entities are not licensed CPA firms.

---