

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): October 4, 2019

KNOW LABS, INC.

(Exact name of registrant as specified in its charter)

Nevada
(State of other jurisdiction
of incorporation)

000-30262
(Commission
File Number)

90-0273142
(IRS Employer
Identification No.)

500 Union Street, Suite 810
Seattle, Washington 98101
(Address of principal executive office)

(206) 903-1351
(Registrant's telephone number, including area code)

(Former name, former address and former fiscal year, 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 (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))

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.

☐

Section 4 - Matters Related to Accountants and Financial Statements

4.01 Changes in Registrant's Certifying Accountant

Dismissal of SD Mayer and Associates, LLP

On October 3, 2019, Know Labs, Inc. (the "Company") dismissed SD Mayer and Associates, LLP as the Company's independent registered public accounting firm. The decision to change accountants was approved by the Company's Audit Committee.

The SD Mayer reports on the Company's consolidated 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, except that the audit report of SD Mayer on the Company's financial statements for fiscal years 2017 and 2018 contained an explanatory paragraph which noted that there was substantial doubt about the Company's ability to continue as a going concern.

During the Company's fiscal years ended September 30, 2017 and 2018 and through October 3, 2019, (i) there were no disagreements with SD Mayer on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to SD Mayer's satisfaction, would have caused SD Mayer to make reference to the subject matter of such disagreements in its reports on the Company's consolidated financial statements for such years, and (ii) there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

Engagement of BPM LLP

On October 3, 2019 the Company, upon the Audit Committee's approval, engaged the services of BPM LLP and as the Company's new independent registered public accounting firm to audit the Company's consolidated financial statements as of September 30, 2019 and for the year then ended. BPM will be performing reviews of the unaudited consolidated quarterly financial statements to be included in the Company's quarterly reports on Form 10-Q going forward.

During each of the Company's two most recent fiscal years and through the date of this report, (a) the Company has not engaged BPM as either the principal accountant to audit the Company's financial statements, or as an independent accountant to audit a significant subsidiary of the Company and on whom the principal accountant is expected to express reliance in its report; and (b) the Company or someone on its behalf did not consult with BPM with respect to (i) either: 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 other matter that was either the subject of a disagreement or a reportable event as set forth in Items 304(a)(1)(iv) and (v) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
16.1	<u>Letter dated October 4, 2019 from SD Mayer and Associates, LLP.</u> (Filed herewith)

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.

Registrant: **KNOW LABS, INC.**

By: /s/ Ronald P. Erickson
Ronald P. Erickson
Chairman of the Board

October 8, 2019

October 4, 2019

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

Re: Know Labs, Inc.

We have read the statements included under Item 4.01 of Form 8-K to be filed by Know Labs, Inc. We agree with the statements made in response to that Item insofar as they relate to our Firm.

Very truly yours,

/s/ SD Mayer and Associates, LLP

SD Mayer and Associates, LLP
Seattle, WA
