

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): **April 13, 2021**

AIKIDO PHARMA INC.
(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation)	000-05576 (Commission File Number)	52-0849320 (I.R.S. Employer Identification No.)
One Rockefeller Plaza, 11th Floor, New York, NY (Address of principal executive offices)		10020 (Zip Code)

Registrant's telephone number, including area code: **(703) 993-9325**

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 (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 240.13a-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. ☐

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, \$0.0001 par value	AIKI	The Nasdaq Capital Market LLC

Item 4.01. Changes in Registrant's Certifying Accountant

(a) Dismissal of independent registered accounting firm

On April 8, 2021, Aikido Pharma Inc. (the "Company") dismissed Marcum, LLP ("Marcum") as the Company's independent registered public accounting firm, effective immediately.

The reports of Marcum on the Company's financial statement as of and for the years ended December 31, 2020 and December 31, 2019 contained no adverse opinion or disclaimer of opinion nor were any such reports qualified or modified as to uncertainty, audit scope or accounting principle.

During the recent fiscal years ending December 31, 2020 and December 31, 2019 and through the date of this Current Report, there have been no (i) disagreements with Marcum on any matter or accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which connects with its reports; or (ii) "reportable events" as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided Marcum with a copy of the above disclosures and requested that Marcum furnish the Company with a letter addressed to the Securities and Exchange Commission ("SEC") stating whether or not it agrees with the above statement. A copy of Marcum's letter, dated April 12, 2021 is filed as exhibit 16.1 to this Current Report of Form 8-K.

(b) New independent registered public accounting firm

On April 7, 2021, the Company engaged WithumSmith+Brown, PC ("Withum"), as the Company's new independent registered public accounting firm.

During the recent fiscal years ending December 31, 2020 and December 31, 2019, and through the date of this Report, the Company has not consulted Withum regarding (i) application of accounting principles to any specified transaction, either completed or proposed, (ii) the type of audit opinion that might be rendered on the Company's financial statements, or (iii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv)) or a reportable event (as defined in Item 304(a)(1)(v))

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 of Marcum LLP, to the Securities and Exchange Commission dated April 12, 2021

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.

Dated: April 13, 2021

AIKIDO PHARMA INC.

By: /s/ Anthony Hayes

Name: Anthony Hayes

Title: Chief Executive Officer

April 12, 2021

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

Commissioners:

We have read the statements made by Aikido Pharma, Inc. under Item 4.01 of its Form 8-K dated April 13, 2021. 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 Aikido Pharma, Inc. contained therein.

Very truly yours,

/s/ Marcum LLP

Marcum LLP
