

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) July 6, 2021

AquaBounty Technologies, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

001-36426
(Commission
File Number)

04-3156167
(IRS Employer
Identification No.)

2 Mill & Main Place, Suite 395, Maynard, Massachusetts
(Address of principal executive offices)

01754
(Zip Code)

978-648-6000

(Registrant's telephone number, including area code)

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

Title of each class	Trading Symbol(s)	Name of exchange on which registered
Common Stock, par value \$0.001 per share	AQB	The NASDAQ Stock Market LLC

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 240.13e-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 or Rule 12b-2 of the Securities Exchange Act of 1934.

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 July 2, 2021, the Audit Committee (the "Committee") of AquaBounty Technologies, Inc. (the "Company") dismissed Wolf & Company, P.C. ("Wolf") as the Company's independent registered public accounting firm, effective immediately, and appointed Deloitte & Touche LLP ("Deloitte") as the Company's independent registered public accounting firm commencing with the fiscal year ending December 31, 2021, subject to completion of Deloitte's standard client acceptance process and execution of an engagement letter.

The audit reports of Wolf on the financial statements of the Company as of and for the years ended December 31, 2019 and 2020 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.

During the fiscal years ended December 31, 2019 and 2020 and the subsequent interim period through March 31, 2021, there were no "disagreements," as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions, between the Company and Wolf 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 Wolf, would have caused Wolf to make reference in connection with their opinion to the subject matter of the disagreement.

During the fiscal years ended December 31, 2019 and 2020 and the subsequent interim period through March 31, 2021, there were no "reportable events" as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Wolf with a copy of this Current Report on Form 8-K and requested that Wolf furnish the Company with a letter addressed to the US Securities and Exchange Commission stating whether it agrees with the statements contained herein and, if not, stating the respects in which it does not agree. A copy of Wolf's letter, dated July 6, 2021, is filed as Exhibit 16.1 to this Form 8-K.

During the fiscal years ended December 31, 2019 and 2020 and the subsequent interim period through March 31, 2021, neither the Company, nor anyone on its behalf, has consulted Deloitte with respect to: (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 neither a written report was provided to the Company nor oral advice was provided to the Company that Deloitte 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 the related instructions) 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 Wolf & Company, P.C. dated July 6, 2021.
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.

July 7, 2021

AquaBounty Technologies, Inc.
(Registrant)

/s/ David A. Frank
David A. Frank
Chief Financial Officer

July 6, 2021

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

Ladies and Gentlemen:

We have read the Item 4.01 of Form 8-K dated July 6, 2021 of AquaBounty Technologies, Inc. and are in agreement with the statements contained in the second, third, fourth and fifth paragraphs of page 2 therein. We have no basis to disagree with other statements of the registrant contained therein.

/s/ Wolf & Company, P.C.
