

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 8-K/A

**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 27, 2018

XG SCIENCES, INC.
(Exact name of registrant as specified in its charter)

MICHIGAN
(State or other jurisdiction of incorporation)

333-209131
(Commission
File Number)

20-4998896
(IRS Employer
Identification No.)

3101 Grand Oak Drive, Lansing, Michigan
(Address of principal executive offices)

48911-4224
(Zip Code)

517-703-1110
(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 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 (§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.

Dismissal of Independent Registered Public Accounting Firm.

As previously reported, on December 27, 2018, XG Sciences, Inc., a Michigan corporation (the "Company"), terminated the services of its current independent registered public accounting firm, Frazier & Deeter, LLC ("Frazier"), and

Frazier’s reports on the financial statements of the Company for the fiscal years ended December 31, 2017 and December 31, 2016 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 Company’s fiscal year ended December 31, 2017 and through the date hereof, there were no disagreements (as that term is defined in Item 304(a)(1)(iv) of Regulation S-K) with Frazier on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which disagreements, if not resolved to Frazier’s satisfaction, would have caused them to make reference to the subject matter in connection with their report on the Company’s consolidated financial statements for such periods. Furthermore, no reportable events occurred within the periods covered by Frazier’s reports on the Company’s financial statements, or subsequently up to the date of Frazier’s dismissal. As used herein, the term “reportable event” means any of the items listed in paragraphs (a)(1)(v)(A)-(D) of Item 304 of Regulation S-K.

In accordance with Item 304(a)(3) of Regulation S-K, the Company provided Frazier with a copy of the above disclosures set forth in the Current Report filed by the Company on January 3, 2018 (the "Original Report"). The Company has requested that Frazier furnish the Company with a letter addressed to the SEC stating whether Frazier agrees with the above statements, and this Current Report serves as an amendment to the Original Report to include Frazier’s letter as Exhibit 16.1.

Engagement of New Independent Registered Public Accounting Firm.

On January 8, 2019, the Company retained the services of RSM US LLP ("RSM") as its new independent registered public accounting firm upon the recommendation of the Audit Committee, subject to RSM’s completion of their approval process.

During the Company’s two most recent fiscal years ended December 31, 2017 and December 31, 2016, and through the date hereof, neither the Company nor anyone on its behalf consulted RSM regarding (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 consolidated financial statements of the Company or (ii) any matter that was either the subject of a disagreement or a reportable event as described above.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibit

No. Exhibit Title or Description

[16.1 Letter from Frazier & Deeter, LLC to the Commission, dated January 4, 2019.](#)

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: January 10, 2018

XG SCIENCES, INC.

By: /s/ Jacqueline Lemke
Chief Financial Officer



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Atlanta, Georgia 30309
404.253.7500
www.frazierdeeter.com

January 4, 2019

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

Ladies and Gentlemen:

We have read the statements made by XG Sciences, Inc. as filed with the Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K of XG Sciences, Inc. dated January 3, 2019. We agree with the statements concerning our Firm contained therein.

Sincerely,

Frazier + Deeter, LLC
Frazier & Deeter, LLC

