

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 10-K/A
(Amendment No.1)

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2018

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission file number: 0-11635



STRATA SKIN SCIENCES, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation or organization)

13-3986004
(I.R.S. Employer
Identification No.)

5 Walnut Grove Drive, Suite 140, Horsham, Pennsylvania 19044

(Address of principal executive offices, including zip code)

(215) 619-3200

(Issuer's telephone number, including area code)

Securities registered under Section 12(b) of the Exchange Act:

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

Securities registered under Section 12(g) of the Exchange Act:

None

(Title of Class)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Exchange Act.

Yes No

Indicate by check mark whether the registrant: (i) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (ii) has been subject to such filing requirements for the past 90 days.

Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).

Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company” and “emerging growth company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

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.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act).

Yes No

The number of shares outstanding of our common stock as of June 30, 2018, was 29,888,502 shares. The aggregate market value of the voting and non-voting common equity held by non-affiliates of the registrant was \$34,280,992, computed by reference to the closing market price \$2.05 of the common stock as of June 30, 2018, and 16,722,435 shares held by non-affiliates.

As of November 9, 2019, the number of shares outstanding of our common stock was 32,903,287.

Documents Incorporated by Reference

None

EXPLANATORY NOTE

This Amendment No. 1 to the Annual Report on Form 10-K of STRATA Skin Sciences, Inc. (the "Company") for the year ended December 31, 2018, originally filed on October 30, 2019 (the "Original Filing"), is being filed solely to include the consents of the independent registered public accounting firms as Exhibits 23.1 and 23.2.

Pursuant to Rule 12b-15 under the Securities Exchange Act of 1934, as amended, this Form 10-K/A also contains new certifications pursuant to Sections 302 and 906 of the Sarbanes-Oxley Act of 2002, which are attached hereto.

Except as described above, no other changes have been made to the Original Filing, and this Form 10-K/A does not modify, amend or update in any way any of the financial or other information contained in the Original Filing. This Form 10-K/A does not reflect events that may have occurred subsequent to the filing date of the Original Filing.

EXHIBIT INDEX

The following is a list of all exhibits filed as a part of this Annual Report on Form 10-K/A.

23.1	Consent of Marcum, LLP
23.2	Consent of EisnerAmper, LLP
31.1	Rule 13a-14(a) Certificate of Chief Executive Officer
31.2	Rule 13a-14(a) Certificate of Chief Financial Officer
32.1*	Certifications of Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

- * The certifications attached as Exhibit 32.1 accompany this Annual Report on Form 10-K/A pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, and shall not be deemed "filed" by the Registrant for purposes of Section 18 of the Securities Exchange Act of 1934, as amended.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized.

STRATA SKIN SCIENCES, INC.

November 20, 2019

By: /s/ Dolev Rafaeli
Dolev Rafaeli
President and Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this Report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

<u>Signature</u>	<u>Capacity in Which Signed</u>	<u>Date</u>
<u>/s/ Dolev Rafaeli</u> Dolev Rafaeli	President, Chief Executive Officer (Principal Executive Officer), and Director	November 20, 2019
<u>/s/ Matthew Hill</u> Matthew Hill	Chief Financial Officer (Principal Financial and Accounting Officer)	November 20, 2019
<u>/s/ Uri Geiger</u> Uri Geiger	Director, Chairman of the Board	November 20, 2019
<u>/s/ David Gill</u> David Gill	Director	November 20, 2019
<u>/s/ Samuel Navarro</u> Samuel Navarro	Director	November 20, 2019
<u>/s/ Shmuel Rubinstein</u> Shmuel Rubinstein	Director	November 20, 2019
<u>/s/ Nachum Shamir</u> Nachum Shamir	Director	November 20, 2019
<u>/s/ LuAnn Via</u> LuAnn Via	Director	November 20, 2019

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement of STRATA Skin Sciences, Inc. and Subsidiary on Forms S-8 (File No.'s 333-136183, 333-161286, 333-189119, 333-208397, 333-216712 and 333-226298) of our report dated October 29, 2019, with respect to our audit of the consolidated financial statements of STRATA Skin Sciences, Inc. and Subsidiary as of December 31, 2018 and for the year then ended, appearing in the Annual Report on Form 10-K of STRATA Skin Sciences, Inc. for the year ended December 31, 2018.

/s/ Marcum LLP

Marcum LLP
Philadelphia, Pennsylvania
November 20, 2019

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statements of STRATA Skin Sciences, Inc. and Subsidiary, on Form S-3 (Nos. 333-205797 and 333-22696) and Form S-8 (Nos. 333-136183, 333-161286, 333-189119, 333-208397, 333-216712, and 333-226298) of our report dated April 2, 2018, except for the effects of the restatement discussed in Note 2 to the consolidated financial statements, as to which the date is October 29, 2019, on our audit of the consolidated financial statements as of and for the year ended December 31, 2017, which report is included in the Annual Report on Form 10-K which was filed on October 30, 2019.

/s/ EisnerAmper LLP

EISNERAMPER LLP
Iselin, New Jersey
November 20, 2019

CERTIFICATION OF CHIEF EXECUTIVE OFFICER
Rule 13a-14a/15d-14a Certification

I, Dolev Rafaeli, certify that:

- (1) I have reviewed this Amendment No. 1 to the Annual Report on Form 10-K/A of STRATA Skin Sciences, Inc.;
- (2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

Dated: November 20, 2019

STRATA SKIN SCIENCES, INC.

By: /s/ Dolev Rafaeli
Dolev Rafaeli
President & Chief Executive Officer

CERTIFICATION OF CHIEF FINANCIAL OFFICER
Rule 13a-14a/15d-14a Certification

I, Matthew C. Hill, certify that:

- (1) I have reviewed this Amendment No. 1 to the Annual Report on Form 10-K/A of STRATA Skin Sciences, Inc.;
- (2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

Dated: November 20, 2019

STRATA SKIN SCIENCES, INC.

By: /s/ Matthew C. Hill
Matthew C. Hill
Chief Financial Officer

SECTION 906 CERTIFICATION

CERTIFICATION (1)

Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. § 1350, as adopted), Dolev Rafaeli, the President and Chief Executive Officer of STRATA Skin Sciences, Inc. (the “Company”), and Matthew C. Hill, the Chief Financial Officer of the Company, each hereby certifies that, to the best of his knowledge:

1. The Company’s Annual Report on Form 10-K for the year ended December 31, 2018, to which this Certification is attached as Exhibit 32.1 (the “Periodic Report”), fully complies with the requirements of Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934, as amended, and
2. The information contained in the Periodic Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: November 20, 2019

/s/ Dolev Rafaeli
Dolev Rafaeli
President & Chief Executive Officer

/s/ Matthew C. Hill
Matthew C. Hill
Chief Financial Officer

- (1) This certification accompanies the Annual Report on Form 10-K to which it relates, is not deemed filed with the Securities and Exchange Commission and is not to be incorporated by reference into any filing of STRATA Skin Sciences, Inc. under the Securities Act of 1933, as amended, or the Exchange Act (whether made before or after the date of the Form 10-K), irrespective of any general incorporation language contained in such filing. A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 has been provided to STRATA Skin Sciences, Inc. and will be retained by STRATA Skin Sciences, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.