

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K/A
(Amendment No. 1)

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of report (Date of earliest event reported): May 10, 2019



STRATA SKIN SCIENCES, INC.
(Exact Name of Registrant Specified in Charter)

Delaware
(State or Other
Jurisdiction of Incorporation)

000-51481
(Commission File Number)

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

5 Walnut Grove Drive, Suite 140, Horsham, 19044
Pennsylvania
(Address of Principal Executive Offices) (Zip
Code)

Registrant's telephone number, including area code: 215-619-3200

(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))

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

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:

Section 4 – Matters Related to Accountants and Financial Statements.

Item 4.01 – Change in Registrant’s Certifying Accountant.

On May 14, 2019, STRATA Skins Sciences, Inc. (the “Company”) filed a Current Report on Form 8-K noting a change in the Company’s independent registered public accounting firm which included two disagreements as more full describe therein. On May 14, 2019, BDO USA, LLP (“BDO”) furnished the Company with a letter addressed to the Securities and Exchange Commission (the “Commission”) stating whether BDO agreed with those statements and, if not, stating the respects in which it does not agree. A copy of that letter is attached as Exhibit 16.1 hereto.

Item 9.01 Financial Statements and Exhibits

<u>(d)</u>	<u>Exhibits</u>
16.1	Letter of BDO USA, LLP, dated May 14, 2019

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Exhibit Description</u>
16.1	Letter of BDO USA, LLP, dated May 14, 2019

SIGNATURE

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.

STRATA SKIN SCIENCES, INC.

Date: May 16, 2019

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

May 14, 2019

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

We were furnished on May 13, 2019 with a copy of the response to Item 4.01 of Form 8-K for the event that occurred on May 10, 2019, to be filed by our former client, Strata Skin Sciences, Inc. (the "Company"), and have the following comments:

We agree with the statement that the Company provided us notification of our dismissal on May 10, 2019 as described in paragraph 1. We have no basis to agree or disagree with any other statements made in paragraph 1.

We agree with the statements made in paragraph 2.

We agree with the statements made in sentences one through four of paragraph 3. We disagree with the statements made in the fifth sentence of paragraph 3 which states that the legal opinions obtained by the Company supported the Company's position related to contingent and potential sales and use taxes. We have previously communicated in writing to Company management the reasons why the tax opinions and other information rendered by the Company did not, in our professional judgment, provide sufficient appropriate audit evidence to support the Company's accounting position for determining current and prior period sales and use tax liabilities with respect to the XTRAC laser business, which we believe would have a material impact on those periods. We have no basis to agree or disagree with the statements made in sentences six and seven of paragraph 3.

We have no basis to agree or disagree with the statements made in sentence one of paragraph 4. We agree with the statements made in sentences two and three of paragraph 4.

We agree with the statements made in paragraph 5.

We have no basis to agree or disagree with the statements made in paragraph 6.

Very truly yours,

/s/ BDO USA, LLP
