

**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): **April 11, 2023**

**Assure Holdings Corp.**

(Exact name of registrant as specified in its charter)

<u>Nevada</u> (State or other jurisdiction of incorporation)	<u>001-40785</u> (Commission File Number)	<u>82-2726719</u> (IRS Employer Identification No.)
<u>7887 East Belleview Avenue, Suite 500</u> <u>Denver, CO</u> (Address of principal executive offices)		<u>80111</u> (Zip Code)

Registrant's telephone number, including area code: **720-287-3093**

(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 (see General Instruction A.2. below):

- 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))

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, par value \$0.001 per share	IONM	NASDAQ Capital Market

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.

**Explanatory Note**

On April 14, 2023, Assure Holdings Corp. (the "Company") filed a Current Report on Form 8-K (the "Initial Form 8-K") disclosing that on April 11, 2023, the Company was advised by Baker Tilly US, LLP ("Baker Tilly"), the Company's independent registered public accounting firm, that Baker Tilly would not stand for re-election as the Company's certifying accountant for the fiscal year ended December 31, 2023. This Amendment No. 1 to the Initial Form 8-K is being filed to update the disclosures required by Item 304(a) of Regulation S-K.

**Item 4.01 Changes in Registrant's Certifying Accountant.**

Baker Tilly's reports on our financial statements for the years ended December 31, 2022 and 2021 did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope, or accounting principles, except for an explanatory paragraph regarding existence of substantial doubt about the Company's ability to continue as a going concern in the report for the year ended December 31, 2022.

During our two most recent fiscal years ended December 31, 2022 and 2021 and the subsequent interim period through April 14, 2023, there were no disagreements, within the meaning of Item 304(a)(1)(iv) of Regulation S-K promulgated under the Securities Exchange Act of 1934 ("Regulation S-K") and the related instructions thereto, with Baker Tilly on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Baker Tilly, would have caused it to make reference to the subject matter of the disagreements in connection with its reports. Also during this same period, there were no reportable events within the meaning of Item 304(a)(1)(v) of Regulation S-K and the related instructions thereto.

We provided Baker Tilly with the disclosures under this Item 4.01, and requested Baker Tilly to furnish us with a letter addressed to the United States Securities and Exchange

Commission stating whether it agrees with the statements made by us in this Item 4.01 and, if not, stating the respects in which it does not agree. A copy of Baker Tilly's letter dated April 28, 2023, is filed as Exhibit 16.1.

**Item 9.01 Exhibits**

<u>Exhibit No.</u>	<u>Name</u>
<a href="#">16.1</a>	<a href="#">Auditor Letter, dated April 28, 2023</a>
104	Cover Page Interactive Data File (formatted in Inline XBRL and included as Exhibit 101).

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**SIGNATURE**

Pursuant to the requirement of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

**ASSURE HOLDINGS CORP.**

Date: April 28, 2023

By: /s/ John Price  
Name: John Price  
Title: Chief Financial Officer

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April 28, 2023

Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Dear Ladies and Gentlemen:

We are the independent registered public accounting firm for Assure Holdings Corp. (the "Company"). We have read the Company's disclosure set forth in Item 4.01 "Changes in Registrant's Certifying Accountant" of the Company's Current Report on Form 8-K dated April 14, 2023 (the "Current Report") and are in agreement with the disclosure in the Current Report, insofar as it pertains to our firm.

Sincerely,

/s/ Baker Tilly US, LLP

*Baker Tilly US, LLP*

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