

**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): **September 30, 2024**

TNF Pharmaceuticals, Inc.

(Exact name of Registrant as specified in its charter)

Delaware

(State or other jurisdiction
of incorporation)

001-36268

(Commission
File No.)

22-2983783

(IRS Employer
Identification No.)

**TNF Pharmaceuticals, Inc.
855 N. Wolfe Street, Suite 623
Baltimore, MD**

(Address of principal executive offices)

21205

(Zip Code)

Registrant's telephone number, including area code: **(856) 848-8698**

N/A

(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))

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	TNFA	The 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. ☐

Item 4.01 Changes in Registrant's Certifying Accountant.

Resignation of Independent Registered Public Accounting Firm

On September 30, 2024, in conjunction with its exit from providing audit services to publicly traded companies, Morison Cogen LLP ("Morison Cogen") resigned from its role as independent registered public accounting firm for TNF Pharmaceuticals, Inc. (the "Company").

The reports of Morison Cogen's on the Company's consolidated financial statements for the fiscal years ended December 31, 2023 and December 31, 2022, 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 as follows: Morison Cogen's report on the consolidated financial statements of the Company as of December 31, 2023 and 2022 and for each of the years then ended, contained a separate paragraph stating, "The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 3 to the financial statements, the Company has experienced net losses and negative cash flows from operations for the years ended December 31, 2023 and 2022, which raises substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 3. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty."

During the two most recent fiscal years, ended December 31, 2023 and December 31, 2022, and the subsequent interim period through September 30, 2024, (i) there were no disagreements (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) with Morison Cogen 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 Morison Cogen, would have caused Morison Cogen to make reference to the subject matter of the disagreements in connection with its reports on the Company's consolidated financial statements for such years, and (ii) there were no "reportable events," as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Morison Cogen with a copy of the above disclosures and requested that Morison Cogen furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements made above. A copy of Morison Cogen’s letter dated October 4, 2024, is attached as Exhibit 16.1 to this Current Report on Form 8-K.

Appointment of New Independent Registered Public Accounting Firm

On October 3, 2024, the Audit Committee engaged Stephano Slack LLC (“Stephano Slack”) as the Company’s independent registered public accounting firm for the fiscal year ended December 31, 2024, effective immediately.

During the fiscal years ended December 31, 2023 and December 31, 2022, and the subsequent interim period through September 30, 2024, neither the Company nor anyone on its behalf has consulted with Stephano Slack regarding (i) the application of accounting principles to any 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 nor oral advice was provided to the Company that Stephano Slack concluded was an important factor considered by the Company in reaching a decision as to any 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, 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 dated October 4, 2024 from Morison Cogen LLP to the U.S. Securities and Exchange Commission.
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.

TNF PHARMACEUTICALS, INC.

Date: October 4, 2024

By: /s/ Joshua Silverman
Name: Joshua Silverman
Title: Director



October 4, 2024

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

Ladies and Gentlemen:

We have been furnished with a copy of the response to Item 4.01 of Form 8-K for the event that occurred on September 30, 2024, to be filed by our former client, TNF Pharmaceuticals, Inc. (formerly MyMD Pharmaceuticals, Inc.). We agree with the statements made in response to that Item insofar as they relate to our Firm.

Additionally, we are not in a position to agree or disagree with the statements in the last two paragraphs.

Very truly yours,

A handwritten signature in cursive script that reads "Morison Cogen LLP".

Morison Cogen LLP
Blue Bell, Pennsylvania

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