

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): May 3, 2024

**SUNSHINE BIOPHARMA, INC.**  
(Exact name of registrant as specified in its charter)

**Colorado**  
(State or other jurisdiction  
of incorporation)

**001-41282**  
(Commission File Number)

**20-5566275**  
(IRS Employer ID No.)

**1177 Avenue of the Americas, 5th Floor**  
**New York, NY 10036**  
(Address of principal executive offices) (zip code)

**(332) 216-1147**  
(Registrant's telephone number, including area code)

\_\_\_\_\_  
(Former name or former address, if changed since last report.)

Securities registered pursuant to Section 12(b) of the Act:

<u>Title of Each Class</u>	<u>Trading Symbol</u>	<u>Name of Each Exchange on Which Registered</u>
Common Stock, par value \$0.001	SBFM	The Nasdaq Stock Market LLC
Common Stock Purchase Warrants	SBFMW	The Nasdaq Stock Market LLC

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.

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## Section 4 – Matters Related to Accountants and Financial Statements

### Item 4.01 Changes in Registrant’s Certifying Accountant

(a) The financial statements of Sunshine Biopharma, Inc. (the “Company”), for the fiscal years ended December 31, 2023 and 2022, were audited by BF Borgers CPA, PC (“Borgers”). On May 3, 2024, the Securities and Exchange Commission (the “SEC”) announced that it had settled charges against Borgers that it failed to conduct audits in accordance with the standards of the Public Company Accounting Oversight Board (the “PCAOB”). As part of the settlement, Borgers agreed to a permanent ban on appearing or practicing before the SEC. As a result of Borgers’ settlement with the SEC, the Company has dismissed Borgers as its independent accountant. The decision to dismiss Borgers as the Company’s independent registered public accounting firm was approved by the audit committee of the Company’s board of directors.

Borgers’ reports on the Company’s financial statements for the two most recent fiscal years did not contain an adverse opinion or a disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope, or accounting principles.

During the Company’s two most recent fiscal years ended December 31, 2023 and 2022 and the subsequent interim period through May 3, 2024, there were no disagreements, within the meaning of Item 304(a)(1)(iv) of Regulation S-K, with Borgers 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 Borgers, 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 that existed within the meaning of Item 304(a)(1)(v) of Regulation S-K and the related instructions thereto.

The Company provided Borgers with the disclosures under this Item 4.01(a), and requested Borgers to furnish the Company with a letter addressed to the SEC stating whether it agrees with the statements made by the Company in this Item 4.01(a) and, if not, stating the respects in which it does not agree. Borgers’ letter is filed as Exhibit 16.1 to this Current Report on Form 8-K.

### Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

<b>Exhibit No.</b>	<b>Description</b>
16.1	<a href="#">Letter from Borgers</a>
104	Cover Page Interactive Data File (formatted in Inline XBRL).

**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: May 6, 2024

**SUNSHINE BIOPHARMA, INC.**

By: /s/ Dr. Steve N. Slilaty  
Dr. Steve N. Slilaty, Chief Executive Officer



5400 W Cedar Ave  
Lakewood, CO 80226  
Telephone: 303.953.1454  
Fax: 303.945.7991

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May 6, 2024

**United States Securities and Exchange Commission**  
**Office of the Chief Accountant**  
**100 F Street, N.E.**  
**Washington, D.C. 20549**

Re: Sunshine Biopharma, Inc.

Ladies and Gentleman:

We have read the statements under item 4.01 in the Form 8-K dated May 6, 2024, of Sunshine Biopharma, Inc. (the "Company") to be filed with the Securities and Exchange Commission and we agree with such statements therein as related to our firm. We have no basis to, and therefore, do not agree or disagree with the other statements made by the Company in the Form 8-K.

Sincerely,

*BF Borgers CPA PC*

**BF Borgers CPA PC**  
**Certified Public Accountants**  
**Lakewood, CO**