

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 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): **July 25, 2023**

**Unicycive Therapeutics, Inc.**  
(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**001-40582**  
(Commission File Number)

**81-3638692**  
IRS Employer  
Identification No.)

**4300 El Camino Real, Suite 210**  
**Los Alto, CA 94022**  
(Address of principal executive offices)

Registrant's telephone number, including area code: **(650) 351-4495**

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

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

<b>Title of each class:</b>	<b>Trading Symbol(s)</b>	<b>Name of each exchange on which registered:</b>
Common Stock	UNCY	Nasdaq Capital Market

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 communication 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 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 Change in Registrant's Certifying Accountant**

On July 25, 2023, Mayer Hoffman McCann P.C. ("MHM"), notified the Audit Committee of the Board of Directors of Unicycive Therapeutics, Inc. (the "Company") that MHM has decided to resign as the independent registered public accounting firm of the Company effective upon the earlier of (i) when the Company engages a new independent registered public accounting firm, (ii) the filing of the Company's June 2023 Form 10-Q or (iii) August 20, 2023. The Company is currently in the process of interviewing other accounting firms to replace MHM as the Company's independent registered public accounting firm.

The report of MHM on the Company's financial statements for the fiscal year ended December 31, 2022 did not contain an adverse opinion or a disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope or accounting principle.

During the fiscal year ended December 31, 2022 and the subsequent interim period through July 25, 2023, there were no disagreements (as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and related instructions) between the Company and MHM on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures which disagreements, if not resolved to the satisfaction of MHM would have caused MHM to make reference thereto in their report on the financial statements for such year. The Company disclosed in its Form 10-K for the fiscal year ended December 31, 2022 that its internal control over financial reporting was not effective as of December 31, 2022 due to a material weakness in our internal controls resulting from the lack of adequate staffing levels and expertise of unusual or infrequent transactions with complex or infrequently applied accounting topics.

The Company provided MHM with a copy of the disclosures it is making in this Current Report on Form 8-K and requested that MHM furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements contained herein. A copy of MHM's letter, dated July 31, 2023 is filed as Exhibit 16.1 to this Current Report on Form 8-K.

**Item 9.01. Financial Statements and Exhibits**

(d) Exhibits.

16.1	<a href="#">Letter from Mayer Hoffman McCann P.C. dated July 31, 2023</a>
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

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.

Dated: July 31, 2023

UNICYCIVE THERAPEUTICS, INC.

By: /s/ Shalabh Gupta  
Shalabh Gupta  
Chief Executive Officer

July 31, 2023

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

Commissioners:

We have read Item 4.01 of Unicycive Therapeutics, Inc.'s Form 8-K dated July 31, 2023, and we agree with the statements set forth in Item 4.01, insofar as they relate to our firm. We have no basis to agree or disagree with other statements made by the registrant contained in Item 4.01.

Very truly yours,

/s/ Mayer Hoffman McCann P.C.

San Diego, California