

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): April 5, 2024

CalciMedica, Inc.

(Exact name of Registrant as Specified in Its Charter)

Delaware  
(State or Other Jurisdiction  
of Incorporation)

001-39538  
(Commission  
File Number)

45-2120079  
(IRS Employer  
Identification No.)

505 Coast Boulevard South, Suite 307  
La Jolla, California  
(Address of Principal Executive Offices)

92037  
(Zip Code)

Registrant's Telephone Number, Including Area Code: (858) 952-5500

Not Applicable

(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 \$0.0001 per share	CALC	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.**

##### *(a) Dismissal of Independent Registered Public Accounting Firm*

On April 5, 2024, the Audit Committee (the “Audit Committee”) of the Board of Directors of CalciMedica, Inc. (the “Company”) approved the dismissal of Ernst & Young LLP (“EY”) as the Company’s independent registered public accounting firm. On April 5, 2024, EY was informed that they were dismissed.

EY’s audit reports on the Company’s financial statements for the years ended December 31, 2023 and 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.

During the Company’s fiscal years ended December 31, 2023 and 2022, and the subsequent interim period through April 5, 2024: (1) there were no “disagreements” (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304) with EY 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 EY, would have caused EY to make reference to the subject matter of such disagreements in connection with its reports on the financial statements for such periods and (2) there were no “reportable events” (as defined in Item 304(a)(1)(v) of Regulation S-K), except for the disclosure of the following material weakness in the Company’s internal control over financial reporting, as disclosed in Part I, Item 4 of the Company’s Quarterly Reports on Form 10-Q for the quarters ended March 31, 2023, June 30, 2023 and September 30, 2023, filed with the Securities and Exchange Commission (“SEC”) on May 12, 2023, August 11, 2023 and November 9, 2023, respectively: the Company did not design and maintain effective internal controls related to the accounting for the valuation of the Company’s convertible promissory notes and warrant liabilities.

The Company provided EY with a copy of this report prior to its filing with the SEC and requested that EY furnish the Company with a letter addressed to the SEC stating whether EY agrees with the statements made by the Company in this report and, if not, stating the respects, if any, in which EY does not agree with such statements. A copy of the letter from EY is filed with this Current Report on Form 8-K as Exhibit 16.1.

##### *(b) Engagement of New Independent Registered Public Accounting Firm*

On April 5, 2024, the Audit Committee approved the engagement of Moss Adams LLP (“Moss Adams”) as the Company’s independent registered public accounting firm for the fiscal year ending December 31, 2024. On April 9, 2024, Moss Adams was engaged as the Company’s independent registered public accounting firm.

During the Company’s fiscal years ended December 31, 2023 and 2022, and the subsequent interim period through April 9, 2024, neither the Company nor anyone acting on its behalf consulted with Moss Adams regarding: (i) the application of accounting principles to a 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 Moss Adams concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a “disagreement” within the meaning of Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 or a “reportable event” within the meaning of Item 304(a)(1)(v) of Regulation S-K.

#### **Item 9.01. Financial Statements and Exhibits.**

##### *(d) Exhibits*

<u>Exhibit No.</u>	<u>Description</u>
16.1	<a href="#">Letter from Ernst &amp; Young LLP to the SEC dated April 10, 2024</a>
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.

CalciMedica, Inc.

Date: April 10, 2024

By: /s/ A. Rachel Leheny, Ph. D.

Name: A. Rachel Leheny, Ph. D.

Title: Chief Executive Officer

April 10, 2024

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

Commissioners:

We have read Item 4.01 of Form 8-K dated April 10, 2024, of CalciMedica, Inc. and are in agreement with the statements contained in the second sentence of the first paragraph, and the second, third and fourth paragraphs on page 1 therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ Ernst & Young LLP