

**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): December 2, 2024

OCEAN BIOMEDICAL, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

001-40793
(Commission
File Number)

87-1309280
(IRS Employer
Identification No.)

55 Claverick St., Room 325
Providence, RI 02903
(Address of principal executive offices)
(Zip Code)

Registrant's telephone number, including area code: **(401) 444-7375**

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:

Common Stock, \$0.0001 par value	OCEA	The Nasdaq Stock Market LLC
Warrants, each warrant exercisable for one share of common stock at an exercise price of \$11.50	OCEAW	The Nasdaq Stock Market LLC
(Title of Each Class)	(Trading Symbol)	(Name of Each Exchange on Which Registered)

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (CFR §230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (CFR §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 Certifying Accountant

Ocean Biomedical, Inc. (the “Company”) has dismissed Deloitte & Touche LLP (the “Former Accounting Firm”) as its independent registered public accounting firm, effective as of December 2, 2024. As described in Item 4.01(a) below, the change in independent registered public accounting firm is not the result of any disagreement with the Former Accounting Firm.

Item 4.01(a) Previous Independent Accountants (i) On December 2, 2024, the Company dismissed the Former Accounting Firm as its independent registered public accounting firm effective on that date. (ii) The report of the Former Accounting Firm on the Company’s financial statements as of and for the years ended December 31, 2023, and 2022, contained no adverse opinion or disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope, or accounting principles except as set forth in subparagraph (iii). (iii) The report of the Former Accounting Firm on the Company’s financial statements as of and for the years ended December 31, 2023, and 2022, contained an explanatory paragraph which noted that there was substantial doubt as to the Company’s ability to continue as a going concern due to the Company’s working capital deficiency, anticipated losses from operations and its need to obtain additional capital. (iv) The Company’s Board made the decision to change independent accountants, acting under authority delegated to it, and approved the change of the independent accountants by written consent on December 2, 2024. (v) During the fiscal years ended December 31, 2023 and 2022, and during the interim period through December 2, 2024, there (i) have been no disagreements with the Former Accounting Firm 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 the Former Accounting Firm, would have caused the Former Accounting Firm to make reference to the subject matter of such disagreements in its reports on the financial statements for such years, and (ii) were no reportable events of the kind referenced in Item 304(a)(1)(v) of Regulation SK. The Company requested that the Former Accounting Firm furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of the letter from the Former Accounting Firm is attached hereto as Exhibit 16.1 to this Current Report on Form 8-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

<u>Exhibit</u>	<u>Description</u>
----------------	--------------------

16.1	Letter from Deloitte & Touche LLP
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.

Date: December 6, 2024

OCEAN BIOMEDICAL, INC.

By: */s/ Jolie Kahn*

Jolie Kahn
Chief Financial Officer



Deloitte & Touche LLP

111 S. Wacker Dr
Chicago, IL 60606
USA

Tel: 1 312 486 1000
Fax: 1 312 486 1486
www.deloitte.com

December 6, 2024

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-7561

Dear Sirs/Madams:

We have read Item 4.01 of Ocean Biomedical Company's Form 8-K dated December 6, 2024, and we agree with the statements made therein.

Yours truly,

/s/ Deloitte & Touche LLP
