

Edgar Filing: A-Mark Precious Metals, Inc. - Form 8-K

A-Mark Precious Metals, Inc.  
Form 8-K  
May 22, 2015

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 18, 2015

---

A-MARK PRECIOUS METALS, INC.

(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction of  
incorporation or organization)

(I.R.S. employer  
identification no.)

429 Santa Monica Blvd.  
Suite 230  
Santa Monica, CA  
(Address of principal executive offices)

90401  
(Zip code)

Registrant's telephone number, including area code: (310) 587-1477

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 (see General Instruction A.2. below):

- .. 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))
-

Item 4.01. Changes in Registrant's Certifying Accountant

BDO USA, LLP ("BDO") was previously the principal accountant for A-Mark Precious Metals, Inc. ("A-Mark"). On May 18, 2015, BDO resigned as the principal accountants for A-Mark. BDO had served as the principal accountant for A-Mark for the fiscal year ended June 30, 2014 and for the interim periods from July 1, 2014 through May 18, 2015.

The audit report of BDO on the consolidated financial statements of A-Mark Precious Metals, Inc. and subsidiaries as of and for the year ended June 30, 2014, did not contain any adverse opinion or disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope, or accounting principles.

During the fiscal year ended June 30, 2014, and the interim periods from July 1, 2014 through May 18, 2015, there were no: (1) disagreements with BDO on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements if not resolved to their satisfaction would have caused them to make reference in connection with their opinion to the subject matter of the disagreement, or (2) reportable events (as defined in Item 304(a)(1) of Regulation S-K).

A letter from BDO is attached as Exhibit 16 to this Form 8-K.

Item 9.01. Exhibits.

(d) Exhibits

- |    |  |
|----|--|
| 16 | Letter dated May 22, 2015 from BDO USA, LLP to the U.S. Securities and Exchange Commission regarding statements included in this Form 8-K. |
|----|--|

**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.

Date: May 22, 2015

A-MARK PRECIOUS METALS, INC.

By: /s/ Carol Meltzer

Name: Carol Meltzer

Title: General Counsel and Secretary