

Aravive, Inc.  
Form 8-K  
December 05, 2018

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): November 29, 2018

Aravive, Inc.

(Exact name of registrant as specified in its charter)

Delaware	001-36361	26-4106690
(State or other jurisdiction	(Commission	(IRS Employer
of incorporation)	File Number)	Identification No.)

LyondellBasell Tower

1221 McKinney Street, Suite 3200

Houston, Texas 77010

(Address of principal executive offices, including zip code)

(936) 355-1910

(Registrant's telephone number, including area code)

Edgar Filing: Aravive, Inc. - Form 8-K

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligations 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.

---

Item 4.01. Changes in Registrant's Certifying Accountant.

(a) Previous Independent Registered Public Accounting Firm

On November 29, 2018, the Audit Committee of the Board of Directors of Aravive, Inc. (formerly known as Versartis, Inc.) (the "Company") dismissed PricewaterhouseCoopers LLP ("PwC") as its independent registered public accounting firm.

PwC's reports on the Company's financial statements as of and for the two years ended December 31, 2017 and 2016, did not contain an adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the years ended December 31, 2017 and 2016, and the subsequent interim period through November 29, 2018, there were no disagreements with PwC 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 PwC, would have caused it to make reference to the subject matter of the disagreement in connection with its reports on the Company's financial statements for such years.

During the years ended December 31, 2017 and 2016, and the subsequent interim period through November 29, 2018, there were no events otherwise reportable under Item 304(a)(1)(v) of Regulation S-K.

The Company provided PwC with a copy of this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission (the "SEC"), and requested PwC furnish the Company with a letter addressed to the SEC stating whether it agrees with the statements made by the Company above, and if not, stating the respects in which it does not agree. A copy of PwC's letter, dated December 4, 2018, is attached hereto as Exhibit 16.1.

(b) New Independent Registered Public Accounting Firm

Also on November 29, 2018, the Audit Committee of the Board of Directors of the Company approved the appointment of BDO USA, LLP ("BDO") as its new independent registered public accounting firm responsible for auditing its financial statements, subject to completion of its acceptance procedures, which were completed on December 3, 2018. During the Company's two most recent fiscal years ended December 31, 2016 and 2017, and the subsequent interim period through November 29, 2018, neither the Company, nor anyone on its behalf, consulted with BDO regarding either: (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 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 as defined in Item 304(a)(1)(iv) of Regulation S-K or a reportable event as described in Item 304(a)(1)(v) of Regulation S-K.

BDO was engaged by Aravive Biologics, Inc. before it became our wholly owned subsidiary to audit its financial statements as of December 31, 2017 and 2016 and for the years then ended.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No. Description

16.1 Letter, dated December 4, 2018, from PricewaterhouseCoopers LLP to the Securities and Exchange Commission

---

EXHIBIT INDEX

Exhibit No. Description

16.1 Letter, dated December 4, 2018, from PricewaterhouseCoopers LLP to the Securities and Exchange Commission

---

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.

ARAVIVE, INC.

(Registrant)

Date: December 4, 2018 By: /s/ Jay P. Shepard  
Name: Jay P. Shepard  
Title: Chief Executive Officer

---

