

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): **October 21, 2022**

BioCorRx Inc.

(Exact name of registrant as specified in its charter)

<u>Nevada</u> (State or other jurisdiction of incorporation)	<u>000-54208</u> (Commission File Number)	<u>90-0967447</u> (IRS Employer Identification No.)
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2390 East Orangewood Avenue, Suite 500
Anaheim, CA 92806
(Address of principal executive offices) (Zip Code)

(714) 462-4880
(Registrant's telephone number, including area code)

(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 (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))

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

<u>Title of each class</u>	<u>Trading Symbol(s)</u>	<u>Name of each exchange on which registered</u>
N/A	N/A	N/A

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 Change in Registrant's Certifying Accountant

Effective September 1, 2022, BioCorRx Inc.'s (the "Company") independent registered public accounting firm, Friedman LLP ("Friedman"), combined with Marcum LLP.

On October 21, 2022, the Board of Directors of the Company approved the engagement of Marcum LLP to serve as the independent registered public accounting firm of the Company for the year that will end on December 31, 2022.

The reports of Friedman on the Company's financial statements as of and for the years ended December 31, 2021 and 2020 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, except as follows:

The audit reports for the years ended December 31, 2021 and December 31, 2020 contained an explanatory paragraph disclosing the uncertainty regarding the Company's ability to continue as a going concern.

During the Company's two most recent fiscal years and the subsequent interim periods preceding Friedman's merger, there were:

(i) no disagreements with Friedman 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 Friedman, would have caused it to make reference to the subject matter of the disagreements in its reports on the consolidated financial statements of the Company; and

(ii) no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

Friedman's transition into Marcum has progressed and Friedman formally resigned on October 21, 2022, as our independent registered public accounting firm and the services previously provided by Friedman will now be provided by Marcum LLP.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits.

Exhibit Number	Description
16.1	Letter to Securities and Exchange Commission from Friedman LLP, dated October 27, 2022
104	Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101)

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.

BioCorRx Inc.

Date: October 27, 2022

By: /s/ Lourdes Felix
Lourdes Felix
Chief Executive Officer

FRIEDMAN LLP®

ACCOUNTANTS AND ADVISORS

October 27, 2022

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

Commissioners:

We have read the statements made by BioCorRx Inc. under Item 4.01 of its Form 8-K dated October 27, 2022. We agree with the statements concerning our firm in such Form 8-K; we are not in a position to agree or disagree with other statements of BioCorRx Inc contained therein.

Very truly yours,

/s/ Friedman LLP
Marlton, New Jersey

601 Route 73 North, Suite 400, Marlton, NJ 08053 p 856.830.1600 f 856.396.0022

friedmanllp.com

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An Independent Member Firm of DFK with offices worldwide.

