

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): **February 15, 2013**

**ANTRIABIO, INC.**

(Name of registrant in its charter)

**Delaware**  
(State or jurisdiction  
of incorporation or  
organization)

**000-54495**  
(Commission File  
Number)

**27-3440894**  
(IRS Employer  
Identification No.)

**890 Santa Cruz**  
**Menlo Park, CA 94025**  
(Address of principal executive offices)

**(650) 241-9330**  
(Registrant's telephone number)

(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))
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#### **Item 4.01 Changes in Registrant's Certifying Accountant**

On January 31, 2013, AntriaBio, Inc. (the "**Registrant**") completed a share exchange (the "**Reverse Merger**") transaction in which the Registrant issued shares of its common stock to the stockholders of AntriaBio Delaware, Inc. ("**Antria Delaware**") in exchange for all of the issued and outstanding shares of common stock of Antria Delaware. As a result of the Reverse Merger, Antria Delaware became the Registrant's wholly-owned operating subsidiary. At the time of the Reverse Merger, Berman & Company, P.A. ("**Berman & Company**") was the Registrant's independent registered accountant of record and Spectra Financial Services, LLC ("**Spectra**") was Antria Delaware's independent registered accountant of record.

- (a) Effective February 15, 2013, upon the approval of the Registrant's board of directors (the "**Board**") acting as the Registrant's audit committee, the Registrant dismissed Berman & Company as the Company's independent registered accountant. In addition, the Board also dismissed Spectra as Antria Delaware's independent registered accountant. The Board determined that the transition to a local accounting firm for the preparation of the Registrant's financial statements and reports following the effective time of the Reverse Merger was in the best interest of the Registrant and its stockholders.

##### **Berman & Company**

The report of Berman & Company on the Registrant's financial statements for the fiscal years ended June 30, 2012 and 2011 included an explanatory paragraph that noted substantial doubt about the Registrant's ability to continue as a going concern. The audit reports of Berman & Company on the financial statements of the Registrant for the fiscal years ended June 30, 2012 and 2011 did not otherwise contain any adverse opinion or a disclaimer of opinion nor were they modified as to uncertainty, audit scope or accounting principles.

The Registrant and Berman & Company did not, during the Registrant's two most recent fiscal years or any subsequent period through the date of dismissal, have any disagreements (as defined in Item 304(a)(1)(iv) of Regulation S-K) 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 Berman & Company, would have caused them to make reference thereto in their report on the financial statements for such years.

##### **Spectra**

The report of Spectra on Antria Delaware's financial statements (formerly known as "AntriaBio, Inc.") for the fiscal years ended December 31, 2011 and 2010 included an explanatory paragraph that noted substantial doubt about Antria Delaware's ability to continue as a going concern. The audit reports of Spectra on the financial statements of Antria Delaware for the fiscal years ended December 31, 2011 and 2010 did not otherwise contain any adverse opinion or a disclaimer of opinion nor were they modified as to uncertainty, audit scope or accounting principles.

Antria Delaware and Spectra did not, during Antria Delaware's two most recent fiscal years or any subsequent period through the date of dismissal, have any disagreements (as defined in Item 304(a)(1)(iv) of Regulation S-K) 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 Spectra, would have caused them to make reference thereto in their report on the financial statements for such years.

On February 18, 2013, the Registrant provided Berman & Company and Spectra with a copy of the foregoing disclosure that the Registrant is making in response to Item 4.01 of this Current Report on Form 8-K, and requested that Berman & Company and Spectra provide the Registrant with a letter addressed to the United States Securities and Exchange Commission stating whether or not Berman & Company and Spectra agree with the above statements. A copy of Spectra's response letter, dated

February 21, 2013 and a copy of Berman & Company's response letter, dated February 21, 2013, are attached hereto as Exhibits 16.1 and 16.2, respectively.

- (b) On February 15, 2013, upon the approval of the Board, the Registrant engaged EKS&H LLLP ("**EKS & H**"), to serve as the Registrant's principal accountant effective February 15, 2013. During the two most recent fiscal years and through the date of its engagement, the Registrant did not consult with EKS & H regarding either (1) 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 Registrant's financial statements, or (2) any matter that was either the subject of a disagreement (as defined in Regulation S-K Item 304(a)(1)(iv)) or a reportable event (as described in Regulation S-K Item 304(a)(1)(v)).

Prior to engaging EKS & H, EKS & H did not provide the Registrant with either written or oral advice that was an important factor considered by the Registrant in reaching a decision to change its independent registered public accounting firm to EKS & H.

**Item 9.01. Financial Statements and Exhibits**

<b><u>EXHIBIT</u></b>	<b><u>DESCRIPTION</u></b>
16.1	Letter dated February 21, 2013 from Spectra Financial Services, LLC
16.2	Letter dated February 21, 2013 from Berman & Company

**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.

**ANTRIABIO, INC.**

DATE: February 22, 2013

By: s/ Nevan Elam  
Nevan Elam  
Chief Executive Officer

**EXHIBIT INDEX**

<b><u>EXHIBIT</u></b>	<b><u>DESCRIPTION</u></b>
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Certified Public Accountants & Advisors

**EXHIBIT 16.1**

February 21, 2013

U.S. Securities and Exchange Commission  
Office of the Chief Accountant  
100 F. Street, NE  
Washington, DC 20549

RE: Spectra Financial Services, LLC

Ladies and Gentlemen:

We have read Item 4.01 of AntriaBio Delaware, Inc.'s (formerly known as AntriaBio, Inc.) Form 8-K dated February 21 2013, and have the following comments:

1. We agree with the statements made in Item 4.01(a).
2. We have no basis on which to agree or disagree with the statements made in Item 4.01(b).

Very truly yours,

*Spectra Financial Services LLC*  
Spectra Financial Services, LLC











February 21, 2013

Office of the Chief Accountant  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Re: ANTRIABIO, INC.  
File Reference No. 000-54495

We have read Antriabio, Inc.'s statements included in Item 4.01 on Form 8-K filed on February 19, 2013. We agree with such statements made regarding our firm.

We consent to the filing of this letter as an exhibit to the foregoing report on Form 8-K.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Berman &amp; Company, P.A.', is written over a horizontal line.

Berman & Company, P.A.

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Registered with the PCAOB • Member AICPA Center for Audit Quality  
Member American Institute of Certified Public Accountants  
Member Florida Institute of Certified Public Accountants

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