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): March 7, 2023

Progressive Care Inc.

(Exact name of registrant as specified in its charter)

Delaware (State or Other Jurisdiction of Incorporation) **000-52684** (Commission File Number)

32-0186005 (I.R.S. Employer Identification No.)

400 Ansin Blvd., Suite A
Hallandale Beach, FL 33009

(Address of Principal Executive Offices) (Zip Code)

(305) 760-2053

(Registrant's telephone number, including area code)

N/A

(Former name or former address, if changed since last report)

	eck the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under 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))
Sec	curities registered pursuant to Section 12(b) of the Act: None

Item 4.01. Changes in Registrant's Certifying Accountant.

On March 7, 2023, Progressive Care Inc. (the "Company") was advised by Daszkal Bolton, LLP ("Daszkal"), the Company's independent registered public accounting firm, that Daszkal completed a business combination agreement with CohnReznick LLP ("CohnReznick"). As a result of this transaction Daszkal will resign as the Company's independent registered public accounting firm following the Company filing its annual report on Form 10-K for the year ended December 31, 2022 with the Securities and Exchange Commission. The Company's current Daszkal audit team is now part of CohnReznick and the Company expects it will likely engage CohnReznick to serve as the Company's independent registered public accounting firm for the Company's fiscal year ending December 31, 2023 but has not engaged them at this time.

Daszkal's reports on the Company's financial statements for the past two years 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.

During the years ended December 31, 2021, and 2020, and the subsequent interim periods through September 30, 2022, there were (i) no disagreements (as described in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) between the Company and Daszkal on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to Daszkal's satisfaction, would have caused Daszkal to make reference thereto in its reports on the financial statements for such years; and (ii) no "reportable events" within the meaning of Item 304(a)(1)(v) of Regulation S-K.

The Company provided Daszkal with a copy of the disclosures it is making in this Current Report on Form 8-K and requested that Daszkal furnish a letter addressed to the Securities and Exchange Commission stating whether Daszkal agrees with the statements made herein. A copy of Daszkal's letter dated March 10, 2023, is filed as Exhibit 16.1.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit Number	Description
16.1	<u>Auditor Letter</u>
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).

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.

PROGRESSIVE CARE, INC.

Date: March 13, 2023 By: /s/ Charles M. Fernande

By: /s/ Charles M. Fernandez
Name: Charles M. Fernandez
Title: Chief Executive Officer

March 10, 2023

U.S. Securities and Exchange Commission 100 F Street, NE Washington, DC 20549

Re: Progressive Care, Inc. Changes in Registrant's Certifying Accountant

We have read the statements made by Progressive Care, Inc., which we understand will be filed with the Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K of the Company dated March 10, 2023, and agree with such statements contained therein as they pertain to our firm.

Sincerely,

/s/ Daszkal Bolton LLP

Daszkal Bolton LLP Boca Raton, Florida