

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): January 31, 2022 (January 27, 2022)

**AERKOMM INC.**

(Exact name of registrant as specified in its charter)

**Nevada**

(State or other jurisdiction  
of incorporation)

**000-55925**

(Commission File Number)

**46-3424568**

(IRS Employer  
Identification No.)

**44043 Fremont Blvd., Fremont, CA 94538**

(Address of principal executive offices)

**(877) 742-3094**

(Registrant's telephone number, including area code)

**Not Applicable**

(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))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 or Rule 12b-2 of the Securities Exchange Act of 1934.

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.

Securities registered pursuant to Section 12(b) of the Act: None

**Title of each class**

**Trading Symbol(s)**

**Name of each exchange on which registered**

**ITEM 4.01 CHANGE IN REGISTRANT'S CERTIFYING ACCOUNTANT.**

**Former Independent Registered Public Accounting Firm**

On January 27, 2022, Chen & Fan Accountancy Corporation ("Chen & Fan") resigned as the independent accounting firm of Aerkomm Inc. (the "Company"), effective as of January 27, 2022.

The audit reports of Chen & Fan on the Company's financial statements as of and for the fiscal years ended December 31, 2020 and 2019 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the Company's two most recent fiscal years ended December 31, 2020 and 2019, and for the subsequent interim period through September 30, 2021, the Company had no "disagreements" (as described in Item 304(a)(1)(iv) of Regulation S-K) with Chen & Fan 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 Chen & Fan, would have caused it to make reference in connection with its opinion to the subject matter of the disagreements.

During the Company's two most recent fiscal years ended December 31, 2020 and 2019, and for the subsequent interim period through September 30, 2021, there was no "reportable event," as that term is defined in Item 304(a)(1)(v) of Regulation S-K and the instructions related thereto.

In accordance with Item 304(a)(3) of Regulation S-K, the Company furnished Chen & Fan with a copy of this Current Report on Form 8-K on January 31, 2022, providing Chen & Fan with the opportunity to furnish the Company with a letter addressed to the Securities and Exchange Commission (the "SEC") stating whether it agrees with the statements made by the Company herein in response to Item 304(a) of Regulation S-K and if not, stating the respects in which it does not agree. Attached as Exhibit 16.1 is a copy of Chen & Fan's letter addressed to the SEC relating to the statements made by the Company in this report.

**New Independent Registered Public Accounting Firm**

On January 27, 2022, the Audit Committee and the Board of Directors of the Company appointed Friedman LLP (“Friedman”) as its new independent registered public accounting firm to audit and review the Company’s financial statements, effective January 27, 2022.

During the Company’s two most recent fiscal years ended December 31, 2020 and 2019, and for the subsequent interim period through the date hereof prior to the engagement of Friedman, neither the Company nor anyone on its behalf consulted Friedman regarding (i) the application of accounting principles to a specified transaction, either completed or proposed; or on the type of audit opinion that might be rendered on the consolidated financial statements of the Company, and neither a written report nor oral advice was provided to the Company that Friedman concluded 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.

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#### ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits:

<u>Exhibit No.</u>	<u>Description</u>
16.1	<a href="#">Letter from Chen &amp; Fan Accountancy Corporation, dated January 31, 2022.</a>
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

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#### 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: January 31, 2022

AERKOMM INC.

/s/ Louis Giordimaina

Name: Louis Giordimaina  
Title: Chief Executive Officer

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**CHEN & FAN**  
ACCOUNTANCY CORPORATION

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San Jose, California 95110  
Telephone (408) 432-1218  
Facsimile (408) 432-1212

Offices in Other Locations:  
El Monte / Los Angeles

U.S. Securities and Exchange Commission  
Office of the Chief Accountant  
100 F Street Northeast  
Washington, DC 20549-2000

RE: Aerkomm Inc.

Dear Sir or Madam:

We have been furnished with a copy of the disclosures in the Form 8-K for the event that occurred on January 27, 2022 to be filed by our client Aerkomm Inc. ("Aerkomm"). We have resigned as the independent accounting firm of Aerkomm effective January 27, 2022.

We have read Item 4.01 of Form 8-K dated January 31, 2022 of Aerkomm and are in agreement with the statements contained therein as it pertains to our firm.

We have no basis to agree or disagree with any other statements of Aerkomm contained in Item 4.01.

Sincerely,

/s/ Chen & Fan

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San Jose, California  
January 31, 2022