
**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): **July 2, 2024**

OCUGEN, INC.

(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation)

001-36751
(Commission
File Number)

04-3522315
(I.R.S. Employer
Identification Number)

**11 Great Valley Parkway
Malvern, Pennsylvania 19355
(484) 328-4701**

(Address, including zip code, and telephone number, including area code, of principal executive office)

N/A

(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>
Common Stock, \$0.01 par value per share	OCGN	The Nasdaq Stock Market LLC (The Nasdaq Capital Market)

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.

Newly Engaged Independent Registered Public Accounting Firm

As previously reported, the Audit Committee of the Board of Directors (“Board”) of Ocugen, Inc. (the “Company”) authorized management to initiate a strategic request-for-proposal process soliciting proposals from accounting firms to provide audit services to the Company as its independent registered public accounting firm for the fiscal year ending December 31, 2024. Management requested proposals from several independent registered public accounting firms, including Ernst & Young LLP (“EY”), the Company’s current independent registered public accounting firm, in the process. As previously reported, EY notified the Company of its decision to decline to participate in the request-for-proposal process and to decline to stand for re-election as the Company’s independent registered public accounting firm for fiscal year 2024, which decision was not the result of any disagreement with the Company.

As a result of this process and in connection with evaluating the proposals from the participating firms, on July 2, 2024, the Board approved the appointment of PricewaterhouseCoopers LLP (“PwC”) as the Company’s independent registered public accounting firm for the fiscal year ending December 31, 2024 as EY will cease providing services following the filing of the Company’s Form 10-Q for the quarter ending June 30, 2024.

During the two most recent fiscal years ended December 31, 2023 and 2022 and the subsequent interim period through July 2, 2024, neither the Company nor anyone on its behalf consulted with PwC with respect to (a) 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 consolidated financial statements, and neither a written report nor oral advice was provided to the Company that PwC concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issue, or (b) any matter that was either the subject of a “disagreement” (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions thereto) or a “reportable event” (as described in Item 304(a)(1)(v) of Regulation S-K).

In accordance with Item 304(a)(3) of Regulation S-K, the Company has provided EY with a copy of this Current Report on Form 8-K and requested that EY furnish the Company with a letter addressed to the U.S. Securities and Exchange Commission (“SEC”) stating whether it agrees with the statements made herein and, if not, stating the respects in which it does not agree, as required by SEC rules. A copy of EY’s letter, dated July 8, 2024, stating its agreement with the above statements, is attached as Exhibit 16.1 to this report.

Item 9.01 Financial Statements and Exhibits.

The following exhibits are being filed herewith:

(d) Exhibits

Exhibit No.	Document
<u>16.1</u>	<u>Letter from Ernst & Young LLP to the U.S. Securities and Exchange Commission, dated July 8, 2024.</u>
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).

SIGNATURE

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: July 8, 2024

OCUGEN, INC.

By: /s/ Shankar Musunuri

Name: Shankar Musunuri

Title: Chairman, Chief Executive Officer, & Co-Founder

July 8, 2024

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Commissioners:

We refer you to our previous letter dated June 6, 2024 that addressed Ocugen, Inc.'s disclosures in the initial filing announcing the change in auditors.

We have read Item 4.01 of Form 8-K dated July 8, 2024, of Ocugen, Inc. and are in agreement with the statements contained in the fourth paragraph. We also agree with the statement in the second sentence of the first paragraph that management requested a proposal from Ernst & Young LLP and the statements in the third sentence of the first paragraph. We have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ Ernst & Young LLP
