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**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): November 28, 2023**

**SeaStar Medical Holding Corporation**

(Exact name of registrant as specified in its charter)

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

**001-39927**  
(Commission  
File Number)

**85-3681132**  
(IRS Employer  
Identification No.)

**3513 Brighton Blvd., Suite 410  
Denver, Colorado**  
(Address of principal executive offices)

**80216**  
(Zip code)

Registrant's telephone number, including area code (844) 427-8100

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 Securities Exchange Act of 1934:

<u>Title of each class</u>	<u>Trading Symbol(s)</u>	<u>Name of each exchange on which registered</u>
Common Stock, 0.0001 Par Value Member	ICU	NASDAQ
Warrants Each Whole Warrant Exercisable For One Share Of Common Stock For 11.50 Per Share Member	ICUCW	NASDAQ

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. ☐

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

As previously reported, on July 31, 2023, SeaStar Medical Holding Corporation (the "Company") was informed by Armanino LLP ("Armanino"), the Company's then independent registered public accounting firm, that Armanino would resign as the Company's independent registered public accounting firm effective as of the earlier of (i) the date the Company engages a new independent registered public accounting firm or (ii) the filing of the Company's quarterly report on Form 10-Q for the fiscal quarter ending September 30, 2023 (the "Q3 Form 10-Q"). Armanino advised the Company that its decision to resign was due to Armanino's transition away from providing financial statement audit services to public companies. In light of Armanino's determination, the Audit Committee of the Company's Board of Directors (the "Audit Committee") initiated a process to select a new accounting firm to serve as the Company's independent registered public accountant commencing with the audit of the Company's financial statements for the fiscal year ending December 31, 2023. The Company filed the Q3 Form 10-Q on November 14, 2023, at which time Armanino's resignation became effective.

On November 28, 2023, the Audit Committee appointed WithumSmith+Brown, PC ("Withum") to serve as the principal accountant to audit the Company's financial statements.

Armanino's audit reports on the Company's consolidated financial statements as of and for the years ended December 31, 2022 and 2021 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 the audit report for the fiscal year ended December 31, 2022 contained a "going concern" explanatory paragraph.

During the years ended December 31, 2022 and 2021, and during the subsequent interim period through November 14, 2023, there were no (a) disagreements with Armanino on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to Armanino's satisfaction, would have caused Armanino to make reference to the subject matter thereof in connection with its reports for such periods; or (b) reportable events, as described under Item 304(a)(1)(v) of Regulation S-K.

During the years ended December 31, 2022 and 2021, and during the subsequent interim period through November 28, 2023, the Company did not consult Withum regarding: either 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 financial statements; or any matter that was either the subject of a disagreement (as described above) 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 provided Armanino with a copy of the disclosures it is making in this Current Report on Form 8-K and requested from Armanino a letter addressed to the Securities and Exchange Commission indicating whether it agrees with such disclosures. A copy of Armanino's letter dated November 29, 2023 is attached as Exhibit 16.1 hereto.

#### **Item 9.01 Financial Statements and Exhibits**

(d) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
<a href="#"><u>16.1</u></a>	<a href="#"><u>Letter from Armanino LLP to the Securities and Exchange Commission dated November 29, 2023.</u></a>
<a href="#"><u>104</u></a>	<a href="#"><u>Cover Page Interactive Data File (embedded within the Inline XBRL document)</u></a>

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## **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.

### **SEASTAR MEDICAL HOLDING CORPORATION**

Date: November 29, 2023

By: /s/ Eric Schlorff

Name: Eric Schlorff

Title: Chief Executive Officer