

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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 19, 2023

FOCUS UNIVERSAL INC.

(Exact Name of Registrant as Specified in its Charter)

Nevada (State or Other Jurisdiction of Incorporation)	000-55247 (Commission File Number)	46-3355876 (I.R.S. Employer Identification No.)
2311 East Locust Court Ontario, California (Address of Principal Executive Offices)		91761 (Zip Code)

Registrant's Telephone Number, Including Area Code: **(626) 272-3883**

Registrant's Fax Number, Including Area Code: **(917) 791-8877**

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))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common stock, \$0.001 par value per share	FCUV	The Nasdaq Stock Market LLC (Nasdaq Global 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 Change in Registrant's Certifying Accountant.

Previous independent registered public accounting firm

On January 19, 2023 (the "Termination Date"), Focus Universal Inc. (the "Company") notified BF Borgers CPA PC that the Company is dismissing it (the "Former Auditor") as the independent registered public accounting firm of the Company due to partner and personnel movement from the Former Auditor to the Company's New Auditor (as defined below).

During the years ended December 31, 2021 and 2020 and through the date of this Current Report on Form 8-K, the Company has not had any disagreements with the Former Auditor on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures which, if not resolved to the satisfaction of the Former Auditor, would have caused them to make reference thereto in their reports on the Company's financial statements for such years.

During the years ended December 31, 2021 and 2020 and through the date of this Current Report on Form 8-K, there were no reportable events as defined in item 304(a)(1)(v) of Regulation S-K.

The Company has requested that our Former Auditor furnish us with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements. A copy of this letter is attached hereto to this amendment to the Form 8-K as Exhibit 16.1.

New independent registered public accounting firm

On January 19, 2023, the Company engaged Reliant CPA PC (the "New Auditor") as its independent PCAOB registered public accounting firm for the Company's fiscal year ended December 31, 2022. The recommendation to engage the New Auditor as the Company's independent registered public accounting firm was approved by the Company's Audit Committee and the Company's Board of Directors due to partner and personnel movement from the Former Auditor to the New Auditor.

During the two most recent fiscal years and through the Engagement Date, the Company has not consulted with the New Auditor regarding either:

1. The application of accounting principles to any specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report was provided to the Company nor oral advice was provided that the New Auditor concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or

2. Any matter that was either the subject of a disagreement (as defined in Regulation S-K, Item 304(a)(1) (iv) and the related instructions) or reportable event (as defined in Regulation S-K, Item 304(a)(1)(v)).

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
16.1	Letter from BF Borgers CPA PC
104	Cover Page Interactive Data File (embedded within the inline XBRL document)

SIGNATURE

Pursuant to the requirements of the Securities and 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 20, 2023

FOCUS UNIVERSAL, INC.

By: /s/ Desheng Wang
Name: Desheng Wang
Title: Chief Executive Officer

January 20, 2023

Securities and Exchange Commission
Office of the Chief Accountant
100 F Street N.E.
Washington, D.C. 20549

Re: Focus Universal, Inc.

File Ref. No. 000-55247

We have read the statements made by Focus Universal Inc., which we understand will be filed with the Commission, pursuant to Item 4.01 of Form 8-K, as part of Focus Universal Inc. Form 8-K report dated January 20, 2023. We agree with such statements as they pertain to our Firm in such Form 8-K.

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

Sincerely,

B F Borgers CPA PC

BF Borgers CPA PC