

ChromaDex Corp.
Form 8-K
December 17, 2013

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) December 11, 2013

CHROMADEX CORP.

(Exact name of registrant as specified in its charter)

| | | |
|---|-----------------------------|-----------------------------------|
| Delaware | 000-53290 | 26-2940963 |
| (State or other jurisdiction of incorporation) | (Commission File Number) | (IRS Employer Identification No.) |

10005 Muirlands Boulevard, Suite G, Irvine, California, 92618
(Address of principal executive offices, including zip code)

(949) 419-0288
(Registrant's telephone number, including area code)

Copies to:

Harvey Kesner, Esq.
Sichenzia Ross Friedman Ference LLP
61 Broadway, 32nd Floor
New York, New York 10006
Phone: (212) 930-9700

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)

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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))



Item 4.01 Change in Registrant's Certifying Accountant

On December 11, 2013, the Audit Committee of the Board of Directors (the "Board") of Chromadex Corporation (the "Company") approved the dismissal of McGladrey LLP ("McGladrey") as the Company's independent registered public accounting firm.

During the fiscal years ended December 29, 2012 and December 31, 2011, McGladrey's reports on the Company's financial statements did not contain an adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles, except to the extent disclosed in the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on November 21, 2013.

During the fiscal years ended December 29, 2012 and December 31, 2011 and the subsequent periods through December 11, 2013, (i) there were no disagreements between the Company and McGladrey 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 McGladrey, would have caused McGladrey to make reference to the subject matter of the disagreements in connection with its reports on the Company's financial statements; and (ii) there were no reportable events as that term is described in Item 304(a)(1)(v) of Regulation S-K, except (i) to the extent disclosed in the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on November 21, 2013, (ii) McGladrey's letter to the Audit Committee of the Board, dated November 21, 2013, in which McGladrey identified a material weakness in the Company's internal control over financial reporting, and (iii) McGladrey's audit report for the year ended December 31, 2011 stated that, in McGladrey's opinion, the Company and its subsidiaries had not maintained effective internal control over financial reporting as of December 31, 2011.

On December 11, 2013, the Company provided McGladrey with a copy of the disclosures it is making in response to Item 4.01 on this Form 8-K, and requested that McGladrey furnish it with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements. A copy of the letter, dated December 17, 2013, is filed as Exhibit 16.1 (which is incorporated by reference herein) to this Current Report on Form 8-K.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits.

The exhibits listed in the following Exhibit Index are filed as part of this Current Report on Form 8-K.

| Exhibit No . | Description |
|--------------|---|
| 16.1 | Letter from McGladrey LLP dated December 17, 2013 |

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 thereunto duly authorized.

Dated: December 17, 2013

CHROMADEX CORP.

By: /s/ Frank L. Jaksch Jr.
Name: Frank L. Jaksch Jr.
Title: Chief Executive Officer