

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A
(Amendment No. 1)

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): September 10, 2020

Emmaus Life Sciences, Inc.
(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation)	001-35527 (Commission File Number)	87-0419387 (I.R.S. Employer Identification No.)
21250 Hawthorne Boulevard, Suite 800, Torrance, CA (Address of principal executive offices)		90503 (Zip Code)

Registrant's telephone number, including area code (310) 214-0065

(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 240.13a-4(c))

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

Title of each class	Trading Symbol	Name of each exchange on which registered
None		

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.

Explanatory Note

This Amendment No. 1 to Current Report on Form 8-K (This “Amendment”) is being filed to amend the Current Report on Form 8-K filed by Emmaus Life Sciences, Inc. (“we,” “us,” “our,” “Emmaus” or the “company”) with the Securities and Exchange Commission on September 17, 2020 (the “Original 8-K”). The Original 8-K reported a change in our certifying accountants. This Amendment adds as Exhibit 16.1 to the Original 8-K the letter from our former independent registered accounting firm addressed to the SEC referred to in the Original 8-K. This Amendment reflects no other changes to the Original 8-K.

Item 9.01 Financial Statements and Exhibits

(d) *Exhibits*

See the accompanying Index to Exhibits, which information is incorporated herein by reference.

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: September 25, 2020

Emmaus Life Sciences, Inc.

By: /s/ YASUSHI NAGASAKI

Name: Yasushi Nagasaki

Title: Interim Chief Financial Officer

INDEX TO EXHIBITS

Exhibit Number	Description
16.1	Letter dated September 24, 2020 from BDO USA, LLP to the Securities and Exchange Commission



Tel: (310) 557-0300
Fax: (310) 557-1777
www.bdo.com

515 S Flower St, 47th Floor
Los Angeles, CA 90071

September 24, 2020

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

We have been furnished with a copy of the response to Item 4.01 of Form 8-K for the event that occurred on September 10, 2020, filed by our former client, Emmaus Life Sciences, Inc. ("Company"). We agree with the statements made in response to that Item insofar as they relate to our Firm, except as it relates to the following:

At the time of BDO USA, LLP's ("BDO") dismissal, there were (1) disagreements (as that term is defined in Item 304(a)(1)(iv) of Regulation S-K under the Securities Act of 1933, as amended ("Regulation S-K"), and related instructions), between management of the Company and BDO on matters of accounting principles or practices, financial statement disclosure or auditing scope or procedures which disagreements, if not resolved to the satisfaction of BDO, would have caused us to refer to the disagreements in our reports on the financial statements for 2019, and (2) reportable events as set forth in Item 304(a)(1)(v) of Regulation S-K.

The disagreements relate to the following material misstatements: (1) the accounting for the investment in E.J. Holdings, Inc., (2) the accounting for certain warrants issued in 2018 with continuing impact on 2019, (3) the accounting for two revenue adjustments recorded in 2019 that should be recorded in 2018, (4) the accounting for a certain debt and related warrants issued in 2018 that have continuing impact in 2019, and (5) the accounting for certain debt modifications occurring in 2019. Each of these matters was discussed with the audit committee of the board of directors of the Company. BDO had also informed management and the audit committee that there existed material weaknesses in the Company's internal controls over financial reporting.

Very truly yours,

BDO USA, LLP

BDO USA, LLP

cc: Yashushi Nagasaki, Chief Financial Officer
Robert Dickey IV, Audit Committee Chairperson

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