

SPECTRUM PHARMACEUTICALS INC

Form 8-K

April 10, 2014

**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): April 9, 2014**

**SPECTRUM PHARMACEUTICALS, INC.**

**(Exact name of registrant as specified in its charter)**

**Delaware**  
**(State or other jurisdiction**

**001-35006**  
**(Commission**

**93-0979187**  
**(IRS Employer**

**of incorporation)**

**File Number)**

**Identification No.)**

**11500 S. Eastern Ave., Ste. 240, Henderson, NV 89052**

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**(Address of principal executive offices, including zip code)**

**Registrant's telephone number, including area code: (702) 835-6300**

**Not Applicable**

**(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))

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

(b) As previously reported on Form 8-K filed on March 21, 2014, the Audit Committee (the Audit Committee) of the Board of Directors of Spectrum Pharmaceuticals, Inc. (the Company) conducted a competitive process to select the Company's independent registered public accounting firm for its 2014 fiscal year. As a result of such process, on April 5, 2014, the Audit Committee unanimously approved the appointment of Deloitte & Touche LLP (D&T) for the integrated audit for the year ending December 31, 2014 and for the review of the quarters in the year ending December 31, 2014. On April 9, 2014, the Audit Committee formally engaged D&T.

During the two fiscal years ended December 31, 2013 and 2012, and the subsequent interim period through April 5, 2014, neither the Company nor anyone on its behalf consulted with D&T 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 no written report or oral advice of D&T was provided to the Company that D&T concluded was an important factor considered by the Company in reaching a decision as to the 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 to Item 304 of Regulation S-K), or a reportable event (as defined in Item 304(a)(1)(v) of Regulation S-K).

**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: April 10, 2014

**SPECTRUM PHARMACEUTICALS, INC.**

By: /s/ Kurt A. Gustafson  
Kurt A. Gustafson  
Executive Vice President and Chief Financial  
Officer