

**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): **July 26, 2019**

**Frequency Electronics, Inc.**

(Exact name of registrant as specified in its charter)

**Delaware**

(State or Other Jurisdiction of  
Incorporation)

**1-8061**

(Commission File Number)

**11-1986657**

(IRS Employer Identification  
Number)

**55 Charles Lindbergh Blvd.,  
Mitchel Field, New York 11553**

(Address of principal executive offices, including zip code)

Registrant's telephone number, including area code: **(516) 794-4500**

(Former name or former address, if changed since last report): **Not Applicable**

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 Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock (par value \$1.00 per share)	FEIM	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

##### (a) Dismissal of Previous Independent Registered Public Accounting Firm

On July 26, 2019, Frequency Electronics, Inc. (the "**Company**"), following an evaluation of audit fees and costs and at the direction of the Audit Committee (the "**Audit Committee**") of the Board of Directors of the Company, chose not to renew the engagement of EisnerAmper LLP ("**EisnerAmper**"), which was then serving as the Company's independent registered public accounting firm. The Company notified EisnerAmper on July 29, 2019 that it would be dismissed as the Company's independent registered public accounting firm, effective immediately. The decision to change independent registered public accounting firms was approved by the Audit Committee.

EisnerAmper's reports on the Company's financial statements for the years ended April 30, 2019 and 2018 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.

During the Company's two most recent fiscal years ended April 30, 2019 and 2018 and the subsequent interim period through July 26, 2019, there were (i) no disagreements, within the meaning of Item 304(a)(1)(iv) of Regulation S-K promulgated under the Securities Exchange Act of 1934, as amended ("**Regulation S-K**"), and the related instructions thereto, with EisnerAmper 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 EisnerAmper, would have caused it to make reference to the subject matter of the disagreements in connection with its reports on the consolidated financial statements of the Company for such years, and (ii) no "reportable events" within the meaning of Item 304(a)(1)(v) of Regulation S-K and the related instructions thereto.

The Company has provided EisnerAmper with the disclosures under this Item 4.01(a), and has requested EisnerAmper to furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements made by the Company in this Item 4.01(a) and, if not, stating the respects in which it does not agree. EisnerAmper's letter is filed as Exhibit 16.1 to this Current Report on Form 8-K.

##### (b) Appointment of New Independent Registered Public Accounting Firm

On July 26, 2019, the Audit Committee approved the appointment of BDO USA, LLP ("**BDO**") as the Company's new independent registered public accounting firm, effective upon dismissal of EisnerAmper on July 29, 2019. During the Company's two most recent fiscal years ended April 30, 2019 and 2018, and the subsequent interim period through July 29, 2019, neither the Company nor anyone acting on its behalf consulted with BDO regarding either (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 financial statements, and neither a written report was provided nor oral advice was provided to the Company that BDO 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 paragraph 304(a)(1)(iv) of Regulation S-K and the related instructions thereto) or a reportable event (as described in paragraph 304(a)(1)(v) of Regulation S-K).

#### Item 9.01. Financial Statements and Exhibits.

##### (d) Exhibits

16.1 [Letter from EisnerAmper LLP, dated July 29, 2019](#)

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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.

Date: July 30, 2019

**FREQUENCY ELECTRONICS, INC.**

By: /s/ Steven L. Bernstein  
Name: Steven L. Bernstein  
Title: Chief Financial Officer, Secretary and Treasurer

**Exhibit 16.1**

July 29, 2019

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

Ladies and Gentlemen:

We have read Item 4.01 of Form 8-K dated July 29, 2019 of Frequency Electronics, Inc. and are in agreement with the statements contained in paragraph (a) therein as it regards our firm. We have no basis to agree or disagree with other statements of the registrant contained in Item 4.01.

Sincerely,

/s/ EisnerAmper LLP

EisnerAmper LLP