

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): June 11, 2024

Lineage Cell Therapeutics, Inc.

(Exact name of Registrant as Specified in Its Charter)

California  
(State or Other Jurisdiction  
of Incorporation)

001-12830  
(Commission File Number)

94-3127919  
(IRS Employer  
Identification No.)

2173 Salk Avenue, Suite 200  
Carlsbad, California  
(Address of Principal Executive Offices)

92008  
(Zip Code)

Registrant's Telephone Number, Including Area Code: (442) 287-8990

(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 240.13e-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 shares	LCTX	NYSE American LLC

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 Changes in Registrant's Certifying Accountant.

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

On June 11, 2024, the Audit Committee of the Board of Directors of Lineage Cell Therapeutics, Inc. (the "Company") approved the dismissal of WithumSmith+Brown, PC ("Withum"), as the Company's independent registered public accounting firm, effective on that date. Withum audited the Company's consolidated financial statements for the years ended December 31, 2023 and 2022. Withum's report dated March 7, 2024, with respect to the consolidated financial statements of the Company as of December 31, 2023 and 2022 and for each of the years ended December 31, 2023 and 2022, did not contain an adverse opinion or a disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope, or accounting principles. During the two years ended December 31, 2023, and from December 31, 2023 through June 11, 2024, there were no (i) disagreements (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) between the Company and Withum 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 Withum, would have caused Withum to make reference to the subject matter of such disagreements in connection with its report, or (ii) "reportable events," as described in Item 304(a)(1)(v) of Regulation S-K, that would require disclosure under Item 304(a)(1)(v) of Regulation S-K.

The Company furnished Withum with a copy of the disclosure in this Item 4.01 and requested that Withum furnish the Company with a letter addressed to the U.S. Securities and Exchange Commission stating whether Withum agrees with the statements made by the Company in this Item 4.01, and if not, stating the respects in which it does not agree. Withum furnished such a letter, a copy of which is filed as Exhibit 16.1 to this report.

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

Also on June 11, 2024, and effective as of that date, the Audit Committee of the Board of Directors of the Company approved the engagement of Moss Adams LLP ("Moss Adams") as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2024. During the Company's two most recent fiscal years and the subsequent interim period through June 11, 2024, neither the Company, nor any person acting on its behalf, consulted Moss Adams regarding (i) the application of accounting principles to a specified transaction, either completed or proposed, (ii) the type of the audit opinion that might be rendered on the Company's financial statements, and Moss Adams did not provide any written report or oral advice to the Company that Moss Adams concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue, or (iii) 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 of the type described in Item 304(a)(1)(v) of Regulation S-K.

#### Item 9.01 Financial Statements and Exhibits.

##### (d) Exhibits.

<b>Exhibit No.</b>	<b>Description</b>
16.1	<a href="#">Letter from WithumSmith+Brown, PC dated June 11, 2024</a>
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

**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.

**Lineage Cell Therapeutics, Inc.**

Date: June 14, 2024

By: /s/ George A. Samuel III

Name: George A. Samuel III

Title: General Counsel and Corporate Secretary

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June 11, 2024

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

Ladies and Gentlemen:

We have read the statements included under Item 4.01 of the Form 8-K dated June 11, 2024 to be filed by our former client Lineage Cell Therapeutics, Inc. We agree with the statements under Item 4.01 insofar as they relate to our Firm. We are not in a position to agree or disagree with other statements contained therein.

Very truly yours,

/s/WithumSmith+Brown, PC  
San Francisco, California

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