



**Item 4.01 Changes in Registrant’s Certifying Accountant**

On October 31, 2017, (the “Dismissal Date”) the Board of Directors of Processa Pharmaceuticals, Inc., formerly known as Heatwurx, Inc., (the “Company”), dismissed Pritchett, Siler & Hardy, P.C. (“Pritchett”) as its independent registered public accounting firm. The report of Pritchett on the Company’s consolidated financial statements for the year ended December 31, 2016 and 2015 did not contain an adverse opinion or disclaimer of opinion, and such reports were not qualified or modified as to uncertainty, audit scope, or accounting principle, other than to indicate that there was substantial doubt as to the Company’s ability to continue as a going concern.

During the year ended December 31, 2016 and through the Dismissal Date, there have been no disagreements with Pritchett 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 Pritchett would have caused them to make reference thereto in their report on the financial statements. During the year ended December 31, 2016 and through the Dismissal Date, there were no reportable events, as defined in Item 304(a)(1)(v) of Regulation S-K of the Securities Exchange Act of 1934, as amended.

The Company provided a copy of the foregoing disclosures to Pritchett prior to the date of the filing of this Current Report on Form 8-K and requested that Pritchett furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements in this report. A copy of such letter is filed as Exhibit 16.1 to this Form 8-K.

On October 31, 2017 (the “Engagement Date”), the Company engaged BD & Co. (“BD”), as its new independent registered public accounting firm. The engagement of BD was approved by the Company’s Board of Directors on October 31, 2017. During the years ended December 31, 2016 and 2017 and through the Engagement Date, we did not consult with BD regarding (i) the application of accounting principles to a specified transaction, (ii) the type of audit opinion that might be rendered on the Company’s financial statements by BD, in either case where written or oral advice provided by BD would be an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issues or (iii) any other matter that was the subject of a disagreement between us and our former auditor or was a reportable event (as described in Items 304(a)(1)(iv) or Item 304(a)(1)(v) of Regulation S-K, respectively).

**Item 9.01 Financial Statements and Exhibits.****Exhibit No. Description**

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| 16.1 | Letter from Pritchett, Siler & Hardy, P.C. dated November 1, 2017 to the Securities and Exchange Commission |
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## SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**Heatwurx, Inc.**

Date: November 1, 2017

By /s/ David Young  
David Young  
Chief Executive Officer

November 1, 2017

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

The firm of Pritchett, Siler and Hardy PC has read the Company's statements included under Item 4.01 of its Form 8-K dated October 31, 2017 and agree with such statements as they pertain to our firm. We have no basis to agree or disagree with any other statement included therein.

Very truly yours,

/s/ Pritchett, Siler and Hardy PC

Pritchett, Siler and Hardy PC