

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): September 27, 2016

FORTRESS BIOTECH, INC.

(Exact Name of Registrant as Specified in Charter)

Delaware
(State or Other Jurisdiction
of Incorporation)

001-35366
(Commission
File Number)

20-5157386
(IRS Employer
Identification No.)

2 Gansevoort Street, 9th Floor, New York, New York
(Address of Principal Executive Offices)

10014
(Zip Code)

Registrant's Telephone Number, Including Area Code: **(781) 652-4500**

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))
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Item 4.01. Changes in Registrant’s Certifying Accountant.

(a) Previous independent registered public accounting firm.

On September 27, 2016, Fortress Biotech, Inc. (the “Company”) dismissed EisnerAmper LLP (“EisnerAmper”) as the Company’s independent registered public accounting firm. The Company’s Audit Committee participated in and approved this decision.

The reports of EisnerAmper on the consolidated financial statements of the Company for the fiscal years ended December 31, 2015 and 2014 did not contain an adverse opinion or a disclaimer of opinion, nor were such reports qualified or modified as to uncertainty, audit scope, or accounting principles.

During the Company’s fiscal years ended December 31, 2015 and 2014, and through September 27, 2016, the Company did not have any disagreements 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 for such time periods.

During the Company’s fiscal years ended December 31, 2015 and 2014, and through September 27, 2016, no “reportable events” as defined in Item 304(a)(1)(v) of Regulation S-K have occurred.

EisnerAmper has indicated to the Company that it concurs with the foregoing statements contained in the second, third and fourth paragraphs above as they relate to EisnerAmper and has furnished a letter to the Securities and Exchange Commission to this effect. A copy of the letter from EisnerAmper is attached to this Current Report on Form 8-K as Exhibit 16.1.

The Company will retain BDO USA, LLP (“BDO”) as its new independent registered public accounting firm and will file an additional Current Report on Form 8-K when it formally engages BDO.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
16.1	Letter from EisnerAmper LLP to the Securities and Exchange Commission dated October 3, 2016.

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 thereunto duly authorized.

FORTRESS BIOTECH, INC.

Date: October 3, 2016

/s/ Lindsay A. Rosenwald

Name: Lindsay A. Rosenwald, M.D.

Title: Chairman of the Board of Directors, President and Chief Executive Officer

Securities and Exchange Commission
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for Fortress Biotech, Inc. and, under the date of March 15, 2016, we reported on the consolidated financial statements of Fortress Biotech, Inc. as of and for the years ended December 31, 2015 and 2014, and the effectiveness of internal control over financial reporting as of December 31, 2015. On September 27, 2016, we were dismissed. We have read Fortress Biotech, Inc.'s statements included under Item 4.01 of its Form 8-K dated October 3, 2016, and we agree with such statements.

Very truly yours,

/s/ EisnerAmper LLP
