

Marathon Patent Group, Inc.  
Form 8-K  
April 18, 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 16, 2014

MARATHON PATENT GROUP, INC.  
(Exact Name of Registrant as Specified in Charter)

Nevada  
(State or other jurisdiction  
of incorporation)

000-54652  
(Commission File Number)

01-0949984  
(IRS Employer Identification  
No.)

2331 Mill Road, Suite 100  
Alexandria, VA  
(Address of principal  
executive offices)

22314  
(Zip Code)

Registrant's telephone number, including area code: (703) 232-1701

(Former name or former address, if changed since last report)

Copies to:  
Harvey J. Kesner, Esq.  
61 Broadway, 32nd Floor  
New York, New York 10006  
Telephone: (212) 930-9700

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)

Edgar Filing: Marathon Patent Group, Inc. - Form 8-K

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.

Dismissal of Independent Registered Public Accounting Firm

On April 16, 2014, Marathon Patent Group, Inc. (the "Company") notified KBL, LLP (the "Former Auditor") of its dismissal, effective April 16, 2014, as the Company's independent registered public accounting firm. The Former Auditor served as the auditors of the Company's financial statements for the period from December 9, 2011 through April 16, 2014.

The reports of the Former Auditor on the Company's consolidated financial statements for the Company's fiscal years ended December 31, 2013 and 2012 did not contain any adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle, except that there was an explanatory paragraph describing conditions that raised substantial doubt about the Company's ability to continue as a going concern for the year ended December 31, 2012. The decision to change accountants was approved by the Company's Board of Directors.

From December 9, 2011 through April 15, 2014, the period during which the Former Auditor was engaged as the Company's independent registered public accounting firm, there were no disagreements with the Former Auditor 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 the Former Auditor, would have caused the Former Auditor to make reference to the subject matter of the disagreements as defined in Item 304 of Regulation S-K in connection with any reports it would have issued, and there were no "reportable events" as such term is described in Item 304 of Regulation S-K.

The Company has provided the Former Auditor with a copy of the foregoing disclosure, and requested that the Former Auditor furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with such disclosure. A copy of the letter from the Former Auditor addressed to the Securities and Exchange Commission dated as of April 16, 2014 is filed as Exhibit 16.1 to this Form 8-K.

New Independent Registered Public Accounting Firm

On April 16, 2014, the Audit Committee of the Board appointed SingerLewak LLP ("SL") as the Company's independent registered public accounting firm for the Company's fiscal year ending December 31, 2014.

During the fiscal years ended December 31, 2013 and 2012 and through April 16, 2014, the Company did not consult with SL regarding (1) the application of accounting principles to a specified transaction, (2) the type of audit opinion that might be rendered on the Company's financial statements, (3) written or oral advice provided that would be an important factor considered by the Company in reaching a decision as to an accounting, auditing or financial reporting issue, or (4) any matter that was the subject of a disagreement between the Company and its predecessor auditor as described in Item 304(a)(1)(iv) or a reportable event as described in Item 304(a)(1)(v) of Regulation S-K.

ITEM FINANCIAL STATEMENTS AND EXHIBITS  
9.01

(d) Exhibits.

The exhibit listed in the following Exhibit Index is filed as part of this Current Report on Form 8-K.

Exhibit No.	Description
-------------	-------------

16.1	KBL Letter to the Securities and Exchange Commission dated April 16, 2014
------	---

---

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 thereunto duly authorized.

Date: April 18, 2014

MARATHON PATENT GROUP,  
INC.

By: /s/ Doug Croxall  
Name: Doug Croxall  
Title: Chief Executive Officer