
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13a-16 OR 15b-16 OF THE
SECURITIES EXCHANGE ACT OF 1934**

For the month of December 2022

Commission File Number: 001-41359

Belite Bio, Inc

(Exact name of registrant as specified in its charter)

Not Applicable

(Translation of Registrant's name into English)

**5820 Oberlin Drive, Suite 101,
San Diego, CA 92121**

(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the Registrant is submitting this Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Yes No

Indicate by check mark if the Registrant is submitting this Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Yes No

INFORMATION CONTAINED IN THIS FORM 6-K REPORT

CHANGE OF AUDITOR

Belite Bio, Inc (“**Belite Bio**” or the “**Company**”) was notified by Friedman LLP (“**Friedman**”), the Company’s then independent registered public accounting firm, that effective September 1, 2022, Friedman combined with Marcum LLP (“**Marcum**”) and continued to operate as an independent registered public accounting firm. On December 12, 2022, the audit committee of the board of directors of the Company approved the engagement of Marcum Asia CPAs LLP (“**Marcum Asia**”) to serve as the independent registered public accounting firm of the Company. The services previously provided by Friedman will now be provided by Marcum Asia through the same audit team and engagement partner.

Friedman’s reports on the Company’s financial statements for the fiscal years ended December 31, 2020 and 2021 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. Furthermore, during the Company’s two most recent fiscal years and through December 12, 2022, there were no disagreements with Friedman on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to Friedman’s satisfaction, would have caused Friedman to make reference to the subject matter of the disagreement in connection with its reports on the Company’s financial statements for such periods.

For the fiscal years ended December 31, 2020 and 2021 and through December 12, 2022, except for the material weakness in internal control identified by the Company and Friedman in the “Risk Factors” section in Belite Bio’s registration statement on Form F-1 filed with and subsequently declared effective by the U.S. Securities and Exchange Commission (the “**Commission**”) on April 28, 2021, there were no other “reportable events” as that term is described in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Friedman with a copy of the above disclosure and requested that Friedman furnish the Company with a letter addressed to the U.S. Securities and Exchange Commission stating whether or not it agrees with the above statement. A copy of Friedman’s letter is filed as **Exhibit 16.1** to this Form 6-K.

During the Company’s two most recent fiscal years and through December 12, 2022, neither the Company nor anyone acting on the Company’s behalf consulted Marcum Asia with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that would have been rendered on the Company’s consolidated financial statements, or any other matters set forth in Item 304(a)(2)(i) or (ii) of Regulation S-K.

EXHIBIT INDEX

[Exhibit 16.1 — Letter from Friedman, LLP to U.S. Securities and Exchange Commission, dated December 13, 2022.](#)

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.

Belite Bio, Inc

By: /s/ Yu-Hsin Lin

Name: Yu-Hsin Lin

Title: Chief Executive Officer and Chairman

Date: December 13, 2022

FRIEDMAN LLP[®]

ACCOUNTANTS AND ADVISORS

December 13, 2022

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

Dear Sir or Madam:

We have read Form 6-K dated December 13, 2022 of Belite Bio, Inc (“Registrant”) and are in agreement with the statements contained therein as it pertains to our firm; we are not in a position to agree or disagree with other statements of Registrant contained therein.

Very truly yours,

/s/ Friedman LLP
New York, New York
