

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 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)

October 6, 2014 (September 30, 2014)

FlexShopper, Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction  
of incorporation)

0-52589

(Commission  
File Number)

20-5456087

(IRS Employer  
Identification No.)

2700 North Military Trail, Ste. 200  
Boca Raton, FL

(Address of principal executive offices)

33431

(Zip Code)

Registrant's telephone number, including area code

(561) 419-2923

(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 (see General Instruction A.2. below):

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))

**Item 4.01. Changes in Registrant's Certifying Accountant.**

On September 30, 2014, our Board of Directors approved the dismissal of Scott and Company LLC (referred to as Scott) as our independent registered public accounting firm and the Company notified Scott of its dismissal.

In connection with the audits of the years ended December 31, 2013 and 2012 and the subsequent interim periods through September 30, 2014, there were no disagreements with Scott on any matter of accounting principle or practice, financial statement disclosure, or auditing scope or procedures which disagreements, if not resolved to Scott's satisfaction, would have caused them to make reference to the subject matter of the disagreement in connection with their reports. Similarly, none of the reportable events described under Item 304(a)(1)(v) of Regulation S-K occurred during the time that Scott was engaged as our independent registered accounting firm.

The audit reports of Scott on the consolidated financial statements of FlexShopper, Inc. as of and for the years ended December 31, 2013 and 2012 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

Effective September 30, 2014, our Board of Directors approved the appointment of Eisner Amper LLP (referred to as Eisner) as our independent registered public accounting firm. During the years ended December 31, 2013 and 2012 and through September 30, 2014, we did not nor did anyone acting on our behalf, consult Eisner regarding the application of accounting principles to a specified transaction, either completed or proposed, the type of audit opinion that might be rendered on our financial statements, or any reportable events described under Item 304(a)(2)(ii) of Regulation S-K.

We provided a copy of the above disclosures to Scott and requested Scott to provide us with a letter addressed to the Securities and Exchange Commission stating whether or not Scott agrees with the disclosures. A copy of Scott's letter, dated October 3, 2014, confirming its agreement with the disclosures in this Item 4.01 is attached as Exhibit 16.1 to this Form 8-K.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibit.

The following exhibit is filed with this Form 8-K.

<u>Number</u>	<u>Exhibit</u>
<a href="#">16.1</a>	<a href="#">Scott and Company LLC dated October 3, 2014</a>

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**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 hereunto duly authorized.

Dated: October 6, 2014

FLEXSHOPPER, INC.,  
a Delaware corporation

By: /s/ Brad Bernstein  
Brad Bernstein, President and Chief Financial Officer

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**Exhibit 16.1**

October 3, 2014

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

We have read the statements included under Item 4.01 of Form 8-K for the event that occurred on September 30, 2014, to be filed by our former client, FlexShopper, Inc. We agree with the statements made in response to that Item insofar as they relate to our Firm, except that we are not in a position to agree or disagree with FlexShopper's statement that they did not, nor did anyone acting on their behalf consult with Eisner Amper LLP regarding the application of accounting principles to a specific transaction, either completed or proposed, as to the type of opinion that might be rendered on FlexShopper, Inc. financial statements or any reportable events described under Item 304(a)(2)(ii) of Regulation S-K.

Very truly yours,

/s/ Scott and Company LLC