
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): July 2, 2018

SPYR, INC.

(Exact Name of Registrant as Specified in its Charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

Commission File Number
33-20111

75-2636283
(I.R.S. Employer
Identification Number)

(Address of Principal Executive Offices and Zip Code)

4643 South Ulster Street, Suite 1510
Regency Plaza
Denver Colorado 80237

(303) 991-8000
(Issuer's telephone number)

(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:

- 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))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (17 CFR §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Section 4 - Matters Related to Accountants and Financial Statements

Item 4.01 Changes in Registrant's Certifying Accountant.

(a) On July 2, 2018, Soles, Heyn & Company, the Registrant's independent accountant engaged as the principal accountant to audit the Registrant's financial statements, resigned effective July 2, 2018.

Soles, Heyn & Company's reports on the Registrant's financial statements for the past two years did not contain an adverse opinion or a disclaimer of opinion, or was qualified or modified as to uncertainty, audit scope, or accounting principles.

The Registrant's Board of Directors did not recommend or approve of Soles, Heyn & Company's resignation.

During the Registrant's two most recent fiscal years there were no disagreements with Soles, Heyn & Company on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement(s), if not resolved to the satisfaction of the former accountant, would have caused it to make reference to the subject matter of the disagreement(s) in connection with its report.

Item 4.02 Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review.

(b) On July 2, 2018, Soles, Heyn & Co. advised the Registrant that it could not rely upon the audit report for the Registrant's December 31, 2017 financial statements, because the accountant believes it can no longer rely on management's representations.

Section 9 - Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

Exhibit Index:

<u>Exhibit Number</u>	<u>Description</u>
16.1	<u>Correspondence from Soles, Heyn & Co.</u>

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 hereunto duly authorized.

SPYR, INC. (Registrant)

Date July 9, 2018

By: /s/ James R. Thompson
Chief Executive Officer
President

SOLES, HEYN & COMPANY

Accountants and Consultants

July 9, 2018

U.S. Securities and Exchange Commission

Office of the Chief Accountant
100F Street Northeast
Washington, DC 20549-2000

RE: Spyr, Inc.

File No.33-20111

Dear Sir or Madam:

We have read Item 4.01 of Form 8-K dated July 9, 2018 for Spyr, Inc. ("the Registrant") and are in agreement with the statements contained therein as it pertains to our firm.

We have no basis to agree or disagree with any other statements of the Registrant contained in Item 4.01.

Sincerely,

/s/ Soles, Heyn & Company, LLP
Soles, Heyn & Company, LLP