
Section 1: 8-K (8-K)

**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): February 13, 2017

Miragen Therapeutics, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

001-36483
(Commission
File Number)

47-1187261
(IRS Employer
Identification No.)

6200 Lookout Rd.
Boulder, CO
(Address of principal executive offices)

80301
(Zip Code)

Registrant's telephone number, including area code: (303) 531-5952

Signal Genetics, Inc.
5740 Fleet St
Carlsbad, CA 92008
(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 obligations 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 2.01 Completion of Acquisition or Disposition of Assets.

Acquisition of Miragen Therapeutics, Inc.

On February 13, 2017, the Miragen Therapeutics, Inc., formerly known as Signal Genetics, Inc. (the “**Registrant**”) completed its business combination with what was then known as “Miragen Therapeutics, Inc.” (“**Private Miragen**”) in accordance with the terms of the Agreement and Plan of Merger and Reorganization, dated as of October 31, 2016, by and among the Registrant, Signal Merger Sub, Inc. (“**Merger Sub**”), and Private Miragen (the “**Merger Agreement**”), pursuant to which Merger Sub merged with and into Private Miragen, with Private Miragen surviving as a wholly owned subsidiary of the Registrant (the “**Merger**”). This transaction was approved by the Registrant’s stockholders at a special meeting of its stockholders on February 10, 2017.

Immediately following the Merger, the Registrant and Private Miragen completed a short-form merger pursuant to Section 253 of the Delaware General Corporation Law by merging Private Miragen with and into the Registrant. The Registrant is the surviving corporation in connection with this short-form merger. In connection with the short-form merger the Registrant changed its name to “Miragen Therapeutics, Inc.” pursuant to a certificate of ownership and merger filed with the Delaware Secretary of State on February 13, 2017.

Following the completion of the Merger and the short-form merger, the business conducted by the Registrant became primarily the business conducted by Private Miragen, which is a clinical-stage biopharmaceutical company discovering and developing proprietary RNA-targeted therapeutics with a specific focus on microRNAs and their role in diseases where there is a high unmet medical need.

Under the terms of the Merger Agreement, the Registrant issued shares of its common stock to Private Miragen’s stockholders, at an exchange rate of approximately 0.7031 shares of common stock, in exchange for each share of Private Miragen common stock outstanding immediately prior to the Merger. The exchange rate was determined through arms’-length negotiations between the Registrant and Private Miragen. The Registrant also assumed all of the stock options issued and outstanding under the Miragen 2008 Equity Incentive Plan, as amended (the “**Private Miragen Plan**”), and issued and outstanding warrants of Private Miragen, with such stock options and warrants henceforth representing the right to purchase a number of shares of the Registrant’s common stock equal to 0.7031 multiplied by the number of shares of Private Miragen’s common stock previously represented by such stock options and warrants, as applicable.

Immediately after the Merger, there were approximately 21.3 million shares of the Registrant’s common stock outstanding. Immediately after the Merger, the former Private Miragen stockholders, warrant holders and option holders owned approximately 96% of the fully-diluted common stock of the Registrant, with the Registrant’s stockholders and warrant holders immediately prior to the Merger, whose warrants and shares of the Registrant’s common stock remain outstanding after the Merger, owning approximately 4% of the fully-diluted common stock of the Registrant.

The issuance of the shares of the Registrant’s common stock to the former stockholders of Private Miragen was registered with the U.S. Securities and Exchange Commission (the “**SEC**”) on a Registration Statement on Form S-4 (Reg. No. 333-214893) (the “**Registration Statement**”). Immediately prior to the Merger, Private Miragen issued and sold an aggregate of approximately \$40.7 million of shares of Private Miragen’s common stock (the “**Private Miragen Financing**”) to certain current stockholders of Private Miragen and certain new investors at a per share price of \$4.50.

The Registrant’s shares of common stock listed on The NASDAQ Capital Market, previously trading through the close of business on Monday, February 13, 2017 under the ticker symbol “SGNL,” will commence trading on The NASDAQ Capital Market, under the ticker symbol “MGEN” on Tuesday, February 14, 2017. The Registrant’s common stock has a new CUSIP number, 60463E 103.

The descriptions of the Merger and Merger Agreement included herein are not complete and are subject to and qualified in their entirety by reference to the Merger Agreement, a copy of which is attached as Exhibit 2.1 hereto and is incorporated herein by reference.

On February 13, 2017, the Registrant issued a press release announcing the completion of the Merger. A copy of the press release is attached hereto as Exhibit 99.1 and incorporated by reference herein.

Disposition of Assets

On February 13, 2017, the Registrant completed the sale of all of its intellectual property assets relating to its MyPRS test (collectively, the “**MyPRS Assets**”), a microarray-based gene expression profile assay, pursuant to an Intellectual Property Purchase Agreement (the “**IP Purchase Agreement**”) with Quest Diagnostics Investments LLC (“**Quest**”) entered into on November 29, 2016. As part of the sale of the MyPRS Assets, the Registrant assigned all of its rights, interests and obligations under certain agreements, including a License Agreement effective as of April 1, 2010, made by and between the Board of Trustees of the University of Arkansas acting for and on behalf of the University of Arkansas for Medical Sciences, a public institution of higher education, and Myeloma Health LLC, a Delaware limited liability company, as amended. The Registrant also provided to Quest certain information technology, software and firmware related or required for the use of the MyPRS test. The Registrant retained its rights to its accounts receivables as of February 13, 2017. While Quest did not assume any liabilities of the Registrant, Quest is responsible for all liabilities arising after February 13, 2017 related to the assigned contracts, other than liabilities arising after February 13, 2017 due to a breach by the Registrant of any assigned contracts. As consideration for the sale of the MyPRS Assets, Quest paid to the Registrant \$825,000, plus an additional \$100,000 as consideration for exercising its right to require the Registrant to operate the Registrant’s lab beyond December 31, 2016 and an additional \$21,431.39 for reimbursement of certain amounts paid by the Registrant to the University of Texas M.D. Anderson Cancer Center.

The descriptions of the sale of the MyPRS Assets and IP Purchase Agreement included herein are not complete and are subject to and qualified in their entirety by reference to the IP Purchase Agreement, a copy of which is attached as Exhibit 2.2 hereto and is incorporated herein by reference.

Item 2.03 Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Registrant.

In April 2015, Private Miragen entered into a loan and security agreement with Silicon Valley Bank to borrow up to \$10 million in two separate tranches. On February 13, 2017, the Registrant became party to the loan and security agreement as a result of the closing of the short-form merger described in Item 2.01 of this Current Report on Form 8-K.

The first tranche of \$5.0 million was funded in May 2015 and is scheduled to be repaid over a 48-month period with interest only payments during the first 18 months. The second tranche of \$5.0 million is available at any time during the draw period once the Registrant provides Silicon Valley Bank with evidence of the Registrant’s achievement of specified events, including, that the Registrant has achieved mechanistic proof-of-concept for the Registrant’s Phase 1 clinical trial of MRG-106. Accelerated payments are due under specified circumstances. Amounts outstanding bear interest at the prime rate minus 0.25% (which was 3.50% at December 31, 2016) with a final payment fee equal to 5.50% of amounts borrowed. Borrowings are secured by a priority security interest, right, and title in all business assets, excluding the Registrant’s intellectual property, which is subject to a negative pledge.

In December 2016, this agreement was amended to, among other items, extend the draw period from December 31, 2016 to July 31, 2017.

The descriptions of the loan and security agreement and amendment included herein are not complete and are subject to and qualified in their entirety by reference to the loan and security agreement and amendment, copies of which are attached as Exhibit 10.2.1 and Exhibit 10.2.2, respectively, hereto and are incorporated herein by reference.

Item 3.03 Material Modification to Rights of Security Holders.

To the extent required by Item 3.03 of Form 8-K, the information contained in Item 2.01 of this Current Report on Form 8-K is incorporated by reference herein.

On February 13, 2017, immediately prior to the effectiveness of the Merger, the Registrant filed multiple amendments to the Registrant’s certificate of incorporation. The first such amendment increased the number of authorized shares of the Registrant’s common stock from 50,000,000 shares to 100,000,000 shares. The second such amendment eliminated the ability of stockholders of the Registrant to act by written consent. Each amendment to the Registrant’s certificate of incorporation was approved by the Registrant’s stockholders at a special meeting of its stockholders on February 10, 2017.

In connection with the filing of the second amendment to the Registrant's certificate of incorporation, the Registrant's board of directors also amended the Registrant's amended and restated bylaws to eliminate the ability of and procedure for the stockholders of the Registrant to act by written consent.

Finally, in connection with, and immediately following effectiveness of the Merger, the Registrant filed a certificate of ownership and merger with the Secretary of State of the State of Delaware to effect the short-form merger described in Item 2.01 of this Current Report on Form 8-K and change the Registrant's name from "Signal Genetics, Inc." to "Miragen Therapeutics, Inc.," which became effective on February 13, 2017.

The foregoing descriptions of the amendments to the Registrant's certificate of incorporation, the amendment to the Registrant's amended and restated bylaws and the certificate of ownership and merger are not complete and are subject to and qualified in their entirety by reference to the amendments to the Registrant's certificate of incorporation, the amendment to the Registrant's amended and restated bylaws and the certificate of ownership and merger, the copies of which are attached as Exhibit 3.1, Exhibit 3.2, Exhibit 3.3 and Exhibit 3.4, respectively, hereto and are incorporated herein by reference.

Item 4.01 Changes in Registrant's Certifying Accountant.

(a) On February 13, 2017, the Registrant engaged KPMG LLP as its principal accountants for the fiscal year ending December 31, 2017, and will dismiss BDO USA, LLP, which is currently serving as the Registrant's independent registered public accounting firm, upon completion of its audit of the Registrant's financial statement as of and for the year ended December 31, 2016 and the issuance of its report thereon. The decision to change accountants was approved by the audit committee of the Registrant's board of directors.

The report of BDO USA, LLP on the Registrant's consolidated financial statements for the years ended December 31, 2015 and 2014 did not contain an adverse opinion or disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope, or accounting principles.

During the years ended December 31, 2015 and 2014, and the subsequent interim period through February 13, 2017 there were no: (1) disagreements (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) with BDO USA, LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreement if not resolved to the satisfaction of BDO USA, LLP would have caused BDO USA, LLP to make reference thereto in its reports on the consolidated financial statements for such years, or (2) reportable events (as described in Item 304(a)(1)(v) of Regulation S-K).

(b) On February 13, 2017, the audit committee of the Registrant's board of directors approved the engagement of KPMG LLP as the Registrant's independent registered public accounting firm for the fiscal year ending December 31, 2017. Prior to the completion of the Merger, KPMG LLP served as the auditor of Private Miragen.

During the years ended December 31, 2015 and 2014, and the subsequent interim period through February 13, 2017, neither the Registrant nor anyone on its behalf consulted with KPMG LLP, regarding either (i) the application of accounting principles to a specific transaction, completed or proposed, or the type of audit opinion that might be rendered on the Registrant's financial statements, and neither a written report nor oral advice was provided to the Registrant that KPMG LLP concluded was an important factor considered by the Registrant in reaching a decision as to any accounting, auditing or financial reporting issue or (ii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

The Registrant delivered a copy of this Current Report on Form 8-K to BDO USA, LLP on February 13, 2017 and requested that a letter addressed to the SEC stating whether or not it agrees with the statements made in response to this Item 4.01 and, if not, stating the respects in which it does not agree. BDO USA, LLP responded with a letter dated February 13, 2017, a copy of which is attached hereto as Exhibit 16.1 stating that BDO USA, LLP agrees with the statements set forth above.

Item 5.01 Changes in Control of Registrant.

The information set forth in Item 2.01 of this Current Report on Form 8-K is incorporated by reference into this Item 5.01.

In accordance with the Merger Agreement, on February 13, 2017, immediately prior to the effective time of the Merger, Samuel D. Riccitelli, Bennett S. LeBow, David A. Gonyer, R. Ph., Douglas A. Schuling and Dr. Robin L. Smith (together, the “**Prior Directors**”) resigned from the Registrant’s board of directors and any respective committees of the board of directors to which they belonged. Also on February 13, 2017, the Prior Directors appointed, effective as of the effective time of the Merger, William S. Marshall, Ph.D., Bruce L. Booth, Ph.D., John W. Creecy, Thomas E. Hughes, Ph.D., Kevin Koch, Ph.D., Kyle A. Lefkoff and Joseph Turner as directors of the Registrant whose terms expire at the Registrant’s next annual meeting of stockholders.

Item 5.02 Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers.

(b) Pursuant to the Merger Agreement, on February 13, 2017, immediately prior to the effective time of the Merger, the Prior Directors resigned from the Registrant’s board of directors and any respective committees of the board of directors on which they served, which resignations were not the result of any disagreements with the Registrant relating to the Registrant’s operations, policies or practices.

Also, pursuant to the Merger Agreement, on February 13, 2017, immediately prior to the effective time of the Merger, Samuel D. Riccitelli, the Registrant’s president and chief executive officer, and Tamara A. Seymour, the Registrant’s chief financial officer, resigned as officers of the Registrant.

(c) Effective as of the effective time of the Merger, the Registrant’s board of directors appointed William S. Marshall, Ph.D., as the Registrant’s president and chief executive officer, Jason A. Leverone as the Registrant’s chief financial officer, secretary and treasurer, Adam S. Levy as the Registrant’s chief business officer and Paul D. Rubin, M.D. as the Registrant’s executive vice president, research and development. There are no family relationships among any of the Registrant’s directors and executive officers, each effective as of the effective time of the Merger.

William S. Marshall, Ph.D.

Dr. Marshall, 53, has served as Private Miragen’s president and chief executive officer and as director since Private Miragen was founded in September 2007. Prior to founding Private Miragen, Dr. Marshall was vice president of technology and business development for bioscience at Thermo Fisher Scientific Inc., a serving science company, from April 2005 to July 2007. Dr. Marshall was one of the scientific founders of Dharmacon, Inc., a biotechnology company, which was acquired by Fisher Scientific International Inc. in April 2004, and he served as the executive vice president for research and operations and general manager of Dharmacon from August 2002 to April 2005. Prior to joining Dharmacon, Dr. Marshall served in multiple positions at Amgen, Inc., a biotechnology company, most recently as associate director of research, site head for research and head of the nucleic acid and peptide technology department. Dr. Marshall earned a B.S. in Biochemistry from the University of Wisconsin-Madison and his Ph.D. in Chemistry at the University of Colorado at Boulder.

In December 2016, Private Miragen entered into an employment agreement with Dr. Marshall to be effective upon the closing of the Merger. Under this employment agreement, Dr. Marshall is entitled to an annual base salary (subject to periodic review and adjustment by the board of directors or compensation committee of the board of directors) of \$400,000 and a discretionary annual cash bonus equal to 50% of Dr. Marshall’s then effective base salary (subject to review and adjustment in the sole discretion of the board of directors or the compensation committee of the board of directors). Dr. Marshall is also eligible to participate in, subject to applicable eligibility requirements, all of the Registrant’s benefits plans and fringe benefits and programs that may be provided to senior executives of the Registrant from time to time.

Dr. Marshall's employment agreement provides that either party may terminate the agreement at-will. In addition, the agreement provides that if the Registrant terminates Dr. Marshall's employment without cause or Dr. Marshall resigns for good reason, Dr. Marshall will be eligible to receive the following severance benefits: (i) an amount equal to 12 months of his annual base salary, less applicable deductions, payable in accordance with the Registrant's normal payroll schedule; (ii) the vesting of the equivalent of 12 months on all of Dr. Marshall's stock options or other equity awards that were outstanding as of the effective date of Dr. Marshall's employment agreement; and (iii) 12 months of continued health coverage. Although, if such termination or resignation occurs within one month prior to or 12 months following a change of control, Dr. Marshall will be eligible to receive the following severance benefits: (i) an amount equal to 24 months of his annual base salary, less applicable deductions, payable in accordance with the Registrant's normal payroll schedule; (ii) the vesting in full of all of his then outstanding stock options or other equity awards then outstanding and subject to time-based vesting; and (iii) 12 months of continued health coverage.

The following definitions have been adopted in Dr. Marshall's employment agreements:

- "cause" means (i) Dr. Marshall's commission of any felony or any crime involving fraud, dishonesty or moral turpitude under the laws of the United States or any state thereof; (ii) Dr. Marshall's attempted commission of, or participation in, a fraud or act of dishonesty against the Registrant; (iii) Dr. Marshall's intentional, material violation of any contract or agreement between Dr. Marshall and the Registrant or any statutory duty Dr. Marshall owes to the Registrant, in each case, which remains uncured for 30 days after the Registrant provides written notice of such action or conduct to Dr. Marshall; (iv) Dr. Marshall's unauthorized use or disclosure of the Registrant's confidential information or trade secrets; or (v) Dr. Marshall's gross misconduct which remains uncured for 30 days after the Registrant provides written notice of such action or conduct to Dr. Marshall.
- "good reason" means the occurrence, without Dr. Marshall's consent, of any one or more of the following: (i) a material reduction in his base salary of ten percent or more (unless such reduction is pursuant to a salary reduction program applicable generally to the Registrant's similarly situated executives); (ii) a material reduction in Dr. Marshall's authority, duties or responsibilities; (iii) a relocation of Dr. Marshall's principal place of employment to a place that increases Dr. Marshall's one-way commute by more than 25 miles; or (iv) material breach by the Registrant of any material provision of Dr. Marshall's employment agreement.

All severance benefits payable to Dr. Marshall under his employment agreement are subject to him signing, not revoking and complying with a release of claims.

The description of Dr. Marshall's employment agreement included herein is not complete and is subject to and qualified in its entirety by reference to his employment agreement, a copy of which is attached as Exhibit 10.3 hereto and is incorporated herein by reference.

As described in more detail below, in October 2015 and September 2016, Private Miragen issued and sold to Dr. Marshall in two closings an aggregate of 17,263 shares of Private Miragen's Series C convertible preferred stock at a price per share of \$4.43 for aggregate consideration of \$76,475, inclusive of the conversion, at a price per share equal to \$4.43, of \$21,832 of principal and accrued interest on then outstanding convertible promissory notes previously issued by Private Miragen. Immediately prior to the closing of the Merger each outstanding share of Private Miragen's Series C convertible preferred stock converted into one share of Private Miragen's common stock. As a result of the Merger, Dr. Marshall received 0.7031 shares of the Registrant's common stock in exchange for each share of Private Miragen's common stock held immediately prior to the Merger.

Jason A. Leverone.

Mr. Leverone, 43, joined Private Miragen in November 2008 as its senior director of finance and operations and was appointed vice president, finance in March 2010. Mr. Leverone was appointed as Private Miragen's chief financial officer in February 2012. Prior to joining Private Miragen, Mr. Leverone was senior director of finance and

controller for Replidyne, Inc., a publicly-traded biotechnology company, from November 2005 to November 2008. Prior to joining Replidyne, Mr. Leverone was the corporate controller for CreekPath System, Inc., an international software development company, from September 2002 to October 2005. He commenced his professional career with the accounting firm of Ernst and Young LLP, where he last served a senior accountant, and then Arthur Andersen LLP, where he last served as an audit manager. Mr. Leverone is a Certified Public Accountant and earned a B.S. in Business Administration from Bryant University.

In December 2016, Private Miragen entered into an employment agreement with Mr. Leverone to be effective upon the closing of the Merger. Under this employment agreement, Mr. Leverone is entitled to an annual base salary (subject to periodic review and adjustment by the board of directors or compensation committee of the board of directors) of \$280,000 and a discretionary annual cash bonus equal to 35% of Mr. Leverone's then effective base salary (subject to review and adjustment in the sole discretion of the board of directors or the compensation committee of the board of directors). Mr. Leverone is also eligible to participate in, subject to applicable eligibility requirements, all of the Registrant's benefits plans and fringe benefits and programs that may be provided to senior executives of the Registrant from time to time.

Mr. Leverone's employment agreement provides that either party may terminate the agreement at-will. In addition, the agreement provides that if the Registrant terminates Mr. Leverone's employment without cause or Mr. Leverone resigns for good reason, Mr. Leverone will be eligible to receive the following severance benefits: (i) an amount equal to 12 months of his annual base salary, less applicable deductions, payable in accordance with the Registrant's normal payroll schedule; (ii) the vesting of the equivalent of 12 months on all of Mr. Leverone's stock options or other equity awards that were outstanding as of the effective date of Mr. Leverone's employment agreement; and (iii) 12 months of continued health coverage. Although, if such termination or resignation occurs within one month prior to or 12 months following a change of control, Mr. Leverone will be eligible to receive the following severance benefits: (i) an amount equal to 12 months of his annual base salary, less applicable deductions, payable in accordance with the Registrant's normal payroll schedule; (ii) the vesting in full of all of Mr. Leverone's then outstanding stock options or other equity awards subject to time-based vesting; and (iii) twelve months of continued health coverage.

The following definitions have been adopted in Mr. Leverone's 2016 employment agreement:

- "cause" means (i) Mr. Leverone's commission of any felony or any crime involving fraud, dishonesty or moral turpitude under the laws of the United States or any state thereof; (ii) Mr. Leverone's attempted commission of, or participation in, a fraud or act of dishonesty against the Registrant; (iii) Mr. Leverone's intentional, material violation of any contract or agreement between Mr. Leverone and the Registrant or any statutory duty Mr. Leverone owes to the Registrant, in each case, which remains uncured for 30 days after the Registrant provides written notice of such action or conduct to Mr. Leverone; (iv) Mr. Leverone's unauthorized use or disclosure of the Registrant's confidential information or trade secrets; or (v) Mr. Leverone's gross misconduct which remains uncured for 30 days after the Registrant provides written notice of such action or conduct to Mr. Leverone.
- "good reason" means the occurrence, without Mr. Leverone's consent, of any one or more of the following: (i) a material reduction in his base salary of ten percent or more (unless such reduction is pursuant to a salary reduction program applicable generally to the Registrant's similarly situated executives); (ii) a material reduction in Mr. Leverone's authority, duties or responsibilities; (iii) a relocation of Mr. Leverone's principal place of employment to a place that increases Mr. Leverone's one-way commute by more than 25 miles; or (iv) material breach by the Registrant of any material provision of Mr. Leverone's employment agreement.

All severance benefits payable to Mr. Leverone under his employment agreement are subject to him signing, not revoking and complying with a release of claims.

The description of Mr. Leverone's employment agreement included herein is not complete and is subject to and qualified in its entirety by reference to his employment agreement, a copy of which is attached as Exhibit 10.4 hereto and is incorporated herein by reference.

Adam S. Levy.

Mr. Levy, 38, has served as Private Miragen's chief business officer since May 2016. Prior to joining Private Miragen, Mr. Levy served as a senior vice president of healthcare investment banking at Wedbush Securities Inc. from September 2013 to May 2016. From May 2011 to August 2012, Mr. Levy was employed by Merrill Lynch, Pierce, Fenner & Smith, Incorporated as vice president of healthcare investment banking. Prior to joining Merrill Lynch, Mr. Levy served as vice president of healthcare investment banking at Wedbush from October 2009 through April 2011. Mr. Levy earned a B.S. in Applied Economics from Cornell University.

In December 2016, Private Miragen entered into an employment agreement with Mr. Levy to be effective upon the closing of the Merger. Under this employment agreement, Mr. Levy is entitled to an annual base salary (subject to periodic review and adjustment by the board of directors or compensation committee of the board of directors) of \$300,000 and a discretionary annual cash bonus equal to 40% of Mr. Levy's then effective base salary (subject to review and adjustment in the sole discretion of the board of directors or the compensation committee of the board of directors). Mr. Levy is also eligible to participate in, subject to applicable eligibility requirements, all of the Registrant's benefits plans and fringe benefits and programs that may be provided to senior executives of the Registrant from time to time.

Mr. Levy's employment agreement provides that either party may terminate the agreement at-will. In addition, the agreement provides that if the Registrant terminates Mr. Levy's employment without cause or Mr. Levy resigns for good reason, Mr. Levy will be eligible to receive the following severance benefits: (i) an amount equal to 12 months of his annual base salary, less applicable deductions, payable in accordance with the Registrant's normal payroll schedule; (ii) the vesting of the equivalent of 12 months on all of Mr. Levy's stock options or other equity awards that were outstanding as of the effective date of Mr. Levy's employment agreement; and (iii) 12 months of continued health coverage. Although, if such termination or resignation occurs within one month prior to or 12 months following a change of control, Mr. Levy will be eligible to receive the following severance benefits: (i) an amount equal to 12 months of his annual base salary, less applicable deductions, payable in accordance with the Registrant's normal payroll schedule; (ii) the vesting in full of all of Mr. Levy's then outstanding stock options or other equity awards subject to time-based vesting; and (iii) twelve months of continued health coverage.

The following definitions have been adopted in each of Mr. Levy's employment agreement:

- "cause" means (i) Mr. Levy's commission of any felony or any crime involving fraud, dishonesty or moral turpitude under the laws of the United States or any state thereof; (ii) Mr. Levy's attempted commission of, or participation in, a fraud or act of dishonesty against the Registrant; (iii) Mr. Levy's intentional, material violation of any contract or agreement between Mr. Levy and the Registrant or any statutory duty Mr. Levy owes to the Registrant, in each case, which remains uncured for 30 days after the Registrant provides written notice of such action or conduct to Mr. Levy; (iv) Mr. Levy's unauthorized use or disclosure of the Registrant's confidential information or trade secrets; or (v) Mr. Levy's gross misconduct which remains uncured for 30 days after the Registrant provides written notice of such action or conduct to Mr. Levy.
- "good reason" means the occurrence, without Mr. Levy's consent, of any one or more of the following: (i) a material reduction in his base salary of ten percent or more (unless such reduction is pursuant to a salary reduction program applicable generally to the Registrant's similarly situated executives); (ii) a material reduction in Mr. Levy's authority, duties or responsibilities; (iii) a relocation of Mr. Levy's principal place of employment to a place that increases Mr. Levy's one-way commute by more than 25 miles; or (iv) material breach by the Registrant of any material provision of Mr. Levy's employment agreement.

All severance benefits payable to Mr. Levy under his employment agreement are subject to him signing, not revoking and complying with a release of claims.

The description of Mr. Levy's employment agreement included herein is not complete and is subject to and qualified in its entirety by reference to his employment agreement, a copy of which is attached as Exhibit 10.5 hereto and is incorporated herein by reference.

Paul D. Rubin, M.D.

Dr. Rubin, 63, has served as Private Miragen's executive vice president, research and development since November 2016. Prior to joining Private Miragen, Dr. Rubin served as senior vice president, research and development and chief medical officer of Xoma Corporation, a publicly-traded biotechnology company, from November 2011 to November 2016, having joined Xoma in June 2011 as its vice president, clinical development and chief medical officer. Prior to joining XOMA, Dr. Rubin was the chief medical officer at Funxional Therapeutics Ltd., a pharmaceutical company from February 2011 to June 2011. He served as chief executive officer of Resolvix Pharmaceuticals, Inc. from 2007 to 2009 and president and chief executive officer of Critical Therapeutics, Inc. from 2002 to 2007. From 1996 to 2002, Dr. Rubin served as senior vice president, development, and later as executive vice president, research and development at Sepracor Inc. From 1993 to 1996, Dr. Rubin held senior level positions at Glaxo-Wellcome Pharmaceuticals, most recently as vice president of worldwide clinical pharmacology and early clinical development. During his tenure with Abbott Laboratories from 1987 to 1993, Dr. Rubin served as vice president, immunology and endocrinology. Dr. Rubin received a B.A. from Occidental College and his M.D. from Rush Medical College. He completed his training in internal medicine at the University of Wisconsin.

In December 2016, Private Miragen entered into an employment agreement with Dr. Rubin to be effective upon the closing of the Merger. Under this employment agreement, Dr. Rubin is entitled to an annual base salary (subject to periodic review and adjustment by the board of directors or compensation committee of the board of directors) of \$395,000 and a discretionary annual cash bonus equal to 40% of Dr. Rubin's then effective base salary (subject to review and adjustment in the sole discretion of the board of directors or the compensation committee of the board of directors). Dr. Rubin is also eligible to participate in, subject to applicable eligibility requirements, all of the Registrant's benefits plans and fringe benefits and programs that may be provided to senior executives of the Registrant from time to time.

Dr. Rubin's employment agreement provides that either party may terminate the agreement at-will. In addition, the agreement provides that if the Registrant terminates Dr. Rubin's employment without cause or Dr. Rubin resigns for good reason, Dr. Rubin will be eligible to receive the following severance benefits: (i) an amount equal to 12 months of his annual base salary, less applicable deductions, payable in accordance with the Registrant's normal payroll schedule; (ii) the vesting of the equivalent of 12 months on all of Dr. Rubin's stock options or other equity awards that were outstanding as of the effective date of Dr. Rubin's employment agreement; and (iii) 12 months of continued health coverage. Although, if such termination or resignation occurs within one month prior to or 12 months following a change of control, Dr. Rubin will be eligible to receive the following severance benefits: (i) an amount equal to 12 months of his annual base salary, less applicable deductions, payable in accordance with the Registrant's normal payroll schedule; (ii) the vesting in full of all of Dr. Rubin's then outstanding stock options or other equity awards subject to time-based vesting; and (iii) twelve months of continued health coverage.

The following definitions have been adopted in each of Dr. Rubin's 2016 employment agreements:

- "cause" means (i) Dr. Rubin's commission of any felony or any crime involving fraud, dishonesty or moral turpitude under the laws of the United States or any state thereof; (ii) Dr. Rubin's attempted commission of, or participation in, a fraud or act of dishonesty against the Registrant; (iii) Dr. Rubin's intentional, material violation of any contract or agreement between Dr. Rubin and the Registrant or any statutory duty Dr. Rubin owes to the Registrant, in each case, which remains uncured for 30 days after the Registrant provides written notice of such action or conduct to Dr. Rubin; (iv) Dr. Rubin's unauthorized use or disclosure of the Registrant's confidential information or trade secrets; or (v) Dr. Rubin's gross misconduct which remains uncured for 30 days after the Registrant provides written notice of such action or conduct to Dr. Rubin.
- "good reason" means the occurrence, without Dr. Rubin's consent, of any one or more of the following: (i) a material reduction in his base salary of ten percent or more (unless such reduction is pursuant to a salary reduction program applicable generally to the Registrant's similarly situated executives); (ii) a material reduction in Dr. Rubin's authority, duties or responsibilities; (iii) a relocation of Dr. Rubin's principal place of employment to a place that increases Dr. Rubin's one-way commute by more than 25 miles; or (iv) material breach by the Registrant of any material provision of Dr. Rubin's employment agreement.

All severance benefits payable to Dr. Rubin under his employment agreement are subject to him signing, not revoking and complying with a release of claims.

The description of the employment agreement included herein is not complete and is subject to and qualified in its entirety by reference to his employment agreement, a copy of which is attached as Exhibit 10.6 hereto and is incorporated herein by reference.

(d) The information set forth in Item 5.01 of this Current Report on Form 8-K with respect to the appointment of directors to the Registrant's board of directors pursuant to and in accordance with the Merger Agreement is incorporated by reference into this Item 5.02(d).

Audit Committee

On February 13, 2017, John W. Creecy, Kyle A. Lefkoff and Joseph Turner were appointed to the audit committee of the Registrant's board of directors, and Mr. Turner was appointed as the chairman of the audit committee.

Compensation Committee

On February 13, 2017, Bruce L. Booth, Ph.D., Thomas E. Hughes, Ph.D., and Kevin Koch, Ph.D., were appointed to the compensation committee of the Registrant's board of directors, and Dr. Hughes was appointed as the chairman of the compensation committee.

Nominating and Corporate Governance Committee

On February 13, 2017, Thomas E. Hughes, Ph.D., and Kevin Koch, Ph.D., were appointed to the nominating and corporate governance committee of the Registrant's board of directors, and Dr. Koch was appointed as the chairman of the nominating and corporate governance committee.

Affiliations with 5% Stockholders

Dr. Booth serves as a member of the Registrant's board of directors and serves as a director of Atlas Venture Associates VII, Inc. and Atlas Venture Associates X, Inc., which are, respectively, affiliated with Atlas Venture VII, L.P. and Atlas Venture Fund X, L.P., which together hold more than 5% of the Registrant's outstanding capital stock. As a result of the Merger, these entities received, in the aggregate, approximately 3.9 million shares of the Registrant's common stock in exchange for shares of Private Miragen's common stock these entities held immediately prior to the Merger.

Mr. Creecy serves as a member of the Registrant's board of directors and serves as the chief executive officer of Remeditex Ventures LLC, which holds more than 5% of the Registrant's outstanding capital stock. As a result of the Merger, Remeditex Ventures LLC received, in the aggregate, approximately 2.7 million shares of the Registrant's common stock in exchange for shares of Private Miragen's common stock Remeditex Ventures LLC held immediately prior to the Merger.

Mr. Lefkoff serves as a member of the Registrant's board of directors and serves as a managing member of BV Partners V, L.L.C. and BV Partners VI, L.L.C., which are, respectively, affiliated with Boulder Ventures V, L.P. and Boulder Ventures VI, L.P., which together hold more than 5% of the Registrant's outstanding capital stock. As a result of the Merger, these entities received, in the aggregate, approximately 2.1 million shares of the Registrant's common stock in exchange for shares of Private Miragen's common stock these entities held immediately prior to the Merger.

Indemnification Agreements

Joseph Turner entered into the Registrant's standard form of indemnity agreement with the Registrant on February 13, 2017, immediately following the Merger, the form of which is attached hereto as Exhibit 10.1 and incorporated herein by reference.

Private Placement of Common Stock

On October 31 2016, Private Miragen entered into a series of subscription agreements with certain stockholders of Private Miragen and certain new investors pursuant to which the purchasers agreed to purchase an aggregate of 9,045,126 shares of Private Miragen's common stock at a price per share of \$4.50 for an aggregate consideration of approximately \$40.7 million immediately prior to the consummation of the Merger, subject to specified conditions in such subscription agreement. The table below sets forth the number of shares of Private Miragen's common stock issued and sold by Private Miragen on February 13, 2017 immediately prior to the closing of the Merger and the purchase price for the shares of common stock for each purchaser that is a director and their affiliates. As a result of the Merger, these directors and their affiliates received 0.7031 shares of the Registrant's common stock in exchange for each share of Private Miragen's common stock held immediately prior to the Merger.

<u>Name of Purchaser</u>	<u>Shares of Common Stock (#)</u>	<u>Purchase Price (\$)</u>
Atlas Venture Fund X, L.P.(1)	1,145,835	\$5,156,258
Boulder Ventures VI, L.P.(2)	147,419	\$ 663,386
Remeditex Ventures LLC(3)	797,308	\$3,587,886

- (1) Dr. Booth is a member of the Registrant's board of directors and a director of Atlas Venture Associates X, Inc., which is affiliated with Atlas Venture Fund X, L.P.
- (2) Mr. Lefkoff is a member of the Registrant's board of directors and a managing member of BV Partners VI, L.L.C., which is each affiliated with Boulder Ventures VI, L.P.
- (3) Mr. Creecy is a member of the Registrant's board of directors and the chief executive officer of Remeditex Ventures LLC.

Issuance of Series C Convertible Preferred Stock

In October 2015 and September 2016, Private Miragen issued and sold in two closings an aggregate of 9,268,563 shares of Private Miragen's Series C convertible preferred stock at a price per share of \$4.43 for an aggregate consideration of approximately \$41.1 million, inclusive of the conversion, at a price per share equal to \$4.43, of approximately \$8.9 million of principal and accrued interest on then outstanding convertible promissory notes previously issued by Private Miragen. The table below sets forth the number of shares of Series C convertible preferred stock purchased and the purchase price for the shares of Series C convertible preferred stock for each purchaser that is a director and their affiliates. Immediately prior to the closing of the Merger each outstanding share of Private Miragen's Series C convertible preferred stock converted into one share of Private Miragen's common stock. As a result of the Merger, these directors and their affiliates received 0.7031 shares of the Registrant's common stock in exchange for each share of Private Miragen's common stock held immediately prior to the Merger.

<u>Name of Purchaser</u>	<u>Shares of Series C Convertible Preferred Stock (#)</u>	<u>Purchase Price (\$)</u>
Atlas Venture Fund VII, L.P.(1)	1,245,502	\$5,517,574
Boulder Ventures V, L.P.(2)	233,089	\$1,032,584
Boulder Ventures VI, L.P.(2)	564,334	\$2,500,000
Remeditex Ventures LLC(3)	1,968,830	\$8,721,917
William S. Marshall, Ph.D.(4)	17,263	\$ 76,475

- (1) Dr. Booth is a member of the Registrant's board of directors and a director of Atlas Venture Associates VII, Inc., which is affiliated with the Atlas Venture Fund VII, L.P.

- (2) Mr. Lefkoff is a member of the Registrant's board of directors and a managing member of BV Partners V, L.L.C. and BV Partners VI, L.L.C., which are each affiliated with Boulder Ventures V, L.P. and Boulder Ventures VI, L.P, respectively.
- (3) Mr. Creecy is a member of the Registrant's board of directors and the chief executive officer of Remeditex Ventures LLC.
- (4) Dr. Marshall is a member of the Registrant's board of directors and serves as its president and chief executive officer.

Non-employee director cash and equity compensation policy

In November 2016, Private Miragen's board of directors adopted a non-employee director cash and equity compensation policy to be effective upon the closing of the Merger, which policy was assumed by the Registrant in connection with the Merger and the short-form merger described above. Under this policy, the Registrant will pay each of its non-employee directors a cash stipend for service on its board of directors and, if applicable, on the audit committee, compensation committee and nominating and corporate governance committee. Each of the Registrant's non-employee directors will receive an additional stipend if they serve as the chairperson of the compensation committee, nominating and corporate governance committee or audit committee or serve as the non-executive chairperson. The stipends payable to each non-employee director for service on the Registrant's board of directors are as follows:

	Member Annual Service Stipend(1)	Chairperson Annual Service Stipend(1)(2)
Board of directors	\$ 35,000	\$ —
Audit committee	7,500	15,000
Compensation committee	5,000	10,000
Nominating and corporate governance committee	3,750	7,500
Non-Executive Chairperson	30,000	N/A

- (1) Each non-employee director has the right to elect to receive all or a portion of his or her annual cash compensation under the policy in the form of either cash, quarterly restricted common stock based on the closing price of the Registrant's common stock on The NASDAQ Capital Market on the date of grant, or quarterly stock options to purchase common stock based on the Black-Scholes option-pricing model as of the date of grant. Any such election will be made before the start of the fiscal year and with any such stock options or restricted common stock elected by the directors to be vested upon grant, with stock options to expire ten years from the date of grant.
- (2) Chairpersons will not receive a stipend for being a member of the applicable committee.

In addition to the cash compensation described above, each member of the Registrant's board of directors will receive an automatic option grant to purchase 12,000 shares (subject to adjustment for stock splits and similar matters) of the Registrant's common stock at each annual meeting when such director is re-elected with an exercise price equal to the fair market value of a share of the Registrant's common stock on such date. Each option grant will vest in full on the earlier of the one year anniversary of the date of grant or the Registrant's next annual meeting.

Each new director elected or appointed to the Registrant's board of directors will receive an initial option grant to purchase 24,000 shares (subject to adjustment for stock splits and similar matters) of the Registrant's common stock upon such director's appointment or election with an exercise price equal to the fair market value of a share of the Registrant's common stock on such date. Each option grant will vest in 36 equal monthly installments.

The foregoing description of the Registrant's non-employee director cash and equity compensation policy does not purport to be complete and is qualified in its entirety by reference to the full text of the non-employee director cash and equity compensation policy, a copy of which is attached hereto as Exhibit 10.7 and incorporated herein by reference.

(e) On February 13, 2017, pursuant to the Merger Agreement, the Registrant assumed the Private Miragen Plan. Additionally, the Registrant's 2016 Equity Incentive Plan and 2016 Employee Stock Purchase Plan were each

effective upon the effective time of the Merger on February 13, 2017. Please see the section of the Registration Statement entitled “Management Following the Merger – Employment Benefits Plans” for information regarding the Private Miragen Plan, the Registrant’s 2016 Equity Incentive Plan and 2016 Employee Stock Purchase Plan, which such information is incorporated herein by reference.

The foregoing description of the Private Miragen Plan, the Registrant’s 2016 Equity Incentive Plan and 2016 Employee Stock Purchase Plan does not purport to be complete and is qualified in its entirety by reference to the full text of the Private Miragen Plan, the Registrant’s 2016 Equity Incentive Plan and 2016 Employee Stock Purchase Plan, a copy of which is attached hereto as Exhibit 10.8, Exhibit 10.9 and Exhibit 10.10, respectively, and incorporated herein by reference.

Item 5.03 Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year.

(a) To the extent required by Item 5.03 of Form 8-K, the information contained in Item 2.01 and Item 3.03 of this Current Report on Form 8-K is incorporated by reference herein.

Item 5.05 Amendments to the Registrants Code of Ethics, or Waiver of a Provision of the Code of Ethics

In connection with the Merger, the Registrant’s board of directors adopted a code of business conduct and ethics (the “Code”) effective as of the effectiveness of the Merger. The Code superseded the Registrant’s existing code of business conduct and ethics previously adopted by its board of directors. The Code applies to all directors, officers and employees of the Registrant.

The existing code was refreshed and updated in connection with the Merger to conform the Code to reflect current best practices and enhance Registrant personnel’s understanding of the Registrant’s standards of ethical business practices, promote awareness of ethical issues that may be encountered in carrying out an employee’s or director’s responsibilities, and improve its clarity as to how to address ethical issues that may arise. The updates include clarifications and enhancements to the descriptions of the purposes of the Code, compliance with law matters, policies regarding maintenance of the Registrant’s corporate records and compliance standards and procedures of the Code.

The newly adopted Code did not result in any explicit or implicit waiver of any provision of the Registrant’s code of business conduct and ethics in effect prior to the adoption of the Code. The foregoing description of the Code does not purport to be complete and is qualified in its entirety by reference to the full text of the Code, a copy of which is attached hereto as Exhibit 14.1 and incorporated herein by reference.

The Code will also be posted on the Registrant’s website at www.miragentherapeutics.com. The Registrant also anticipates filing any future amendment or waiver of the Code on the Registrant’s website within four business days of the date thereof. The contents of the Registrant’s website are not incorporated by reference in this report or made a part hereof for any purpose.

Item 9.01 Financial Statements and Exhibits.

(a) Financial Statements of Businesses Acquired.

The financial statements of Private Miragen required by Item 9.01(a) were previously filed with the SEC as part of the Registration Statement on December 2, 2016 and, pursuant to General Instruction B.3 of Form 8-K, are not required to be filed herewith.

(b) Pro Forma Financial Information.

The unaudited pro forma condensed consolidated financial information of the Registrant after giving effect to the disposition of the MyPRS Assets for the nine months ended September 30, 2016 and for the year ended December 31, 2015 are filed herewith as Exhibit 99.2 and are incorporated herein by reference.

If materially different than the pro forma combined condensed financial information of the Registrant and Private Miragen previously filed with the SEC as part of the Registration Statement on December 2, 2016, the Registrant intends to file the pro forma combined condensed financial information of the Registrant and Private Miragen required by Item 9.01(b) as part of an amendment to this Current Report on Form 8-K not later than 71 calendar days after the date this Current Report on Form 8-K is required to be filed.

(d) Exhibits

Reference is made to the Exhibit Index included with this Current Report on Form 8-K.

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.

Miragen Therapeutics, Inc.

Dated: February 13, 2017

By: /s/ Jason Leverone
Jason Leverone
Chief Financial Officer

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
2.1 [^]	Agreement and Plan of Merger, dated as of October 31, 2016, by and among the Registrant, Signal Merger Sub, Inc. and Private Miragen (incorporated by reference to Exhibit 2.1 to the Registrant's Current Report on Form 8-K (File No. 001-36483), as filed with the SEC on November 1, 2016).
2.2 [^]	Intellectual Property Purchase Agreement, dated as of November 29, 2016 by and between the Registrant and Quest Diagnostics Investments LLC (incorporated by reference to Exhibit 2.1 to the Registrant's Current Report on Form 8-K (File No. 001-36483), as filed with the SEC on December 1, 2016).
3.1	Certificate of Amendment of Certificate of Incorporation of the Registrant.
3.2	Certificate of Amendment of Certificate of Incorporation of the Registrant.
3.3	Amendment to the Amended and Restated Bylaws of the Registrant.
3.4	Certificate of Ownership and Merger of the Registrant.
10.1+	Form of Indemnity Agreement between the Registrant and each of its directors and executive officers (incorporated by reference to Exhibit 10.32 to the Registrant's Registration Statement on S-4 (File No. 333-214893) filed with the SEC on December 2, 2016).
10.2.1	Loan and Security Agreement, dated as of April 30, 2015, by and between the Registrant and Silicon Valley Bank (incorporated by reference to Exhibit 10.47 to the Registrant's Registration Statement on S-4 (File No. 333-214893) filed with the SEC on December 2, 2016).
10.2.2	First Loan Modification Agreement, dated as of December 22, 2016, by and between the Registrant and Silicon Valley Bank (incorporated by reference to Exhibit 10.47.1 to Amendment No. 1 to the Registrant's Registration Statement on S-4 (File No. 333-214893) filed with the SEC on January 4, 2017).
10.3+	Employment Agreement by and between the Registrant and William S. Marshall, Ph.D., dated as of December 2, 2016 (incorporated by reference to Exhibit 10.33 to the Registrant's Registration Statement on S-4 (File No. 333-214893) filed with the SEC on December 2, 2016).
10.4+	Employment Agreement by and between the Registrant and Jason A. Leverone, dated as of December 2, 2016 (incorporated by reference to Exhibit 10.34 to the Registrant's Registration Statement on S-4 (File No. 333-214893) filed with the SEC on December 2, 2016).
10.5+	Employment Agreement by and between the Registrant and Adam S. Levy, dated as of December 2, 2016 (incorporated by reference to Exhibit 10.35 to the Registrant's Registration Statement on S-4 (File No. 333-214893) filed with the SEC on December 2, 2016).
10.6+	Employment Agreement by and between the Registrant and Paul D. Rubin, M.D., dated as of December 2, 2016 (incorporated by reference to Exhibit 10.36 to the Registrant's Registration Statement on S-4 (File No. 333-214893) filed with the SEC on December 2, 2016).
10.7+	Non-Employee Director Compensation Policy (incorporated by reference to Exhibit 10.50 to the Registrant's Registration Statement on S-4 (File No. 333-214893) filed with the SEC on December 2, 2016).
10.8+	Miragen Therapeutics, Inc. 2008 Equity Incentive Plan (incorporated by reference to Exhibit 10.48 to the Registrant's Registration Statement on S-4 (File No. 333-214893) filed with the SEC on December 2, 2016).
10.9+	2016 Equity Incentive Plan (incorporated by reference to Exhibit 10.37 to the Registrant's Registration Statement on S-4 (File No. 333-214893) filed with the SEC on December 2, 2016).
10.10+	2016 Employee Stock Purchase Plan (incorporated by reference to Exhibit 10.39 to the Registrant's Registration Statement on S-4 (File No. 333-214893) filed with the SEC on December 2, 2016).
14.1	Code of Business Conduct and Ethics.
16.1	Letter dated February 13, 2017 from BDO USA, LLP to the SEC.
99.1	Press release issued by the Registrant on February 13, 2017 entitled "miRagen Therapeutics Completes Merger with Signal Genetics and Concurrent \$40.7 million Equity Financing."
99.2	Unaudited pro forma condensed combined financial information of the Registrant as of and for the period ended September 30, 2016 and the year ended December 31, 2015.

^ The schedules and exhibits to this exhibit have been omitted pursuant to Item 601(b)(2) of Regulation S-K. A copy of any omitted schedule and/or exhibit will be furnished to the SEC upon request.

+ Management contract or compensatory plans or arrangements.

[\(Back To Top\)](#)

Section 2: EX-3.1 (EX-3.1)

EXHIBIT 3.1

**CERTIFICATE OF AMENDMENT
OF
CERTIFICATE OF INCORPORATION
OF
SIGNAL GENETICS, INC.**

SIGNAL GENETICS, INC., a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware (the "DGCL"), does hereby certify:

FIRST: The name of the corporation is Signal Genetics, Inc. (the "Corporation").

SECOND: The date of filing of its original Certificate of Incorporation with the Secretary of State of the State of Delaware was June 17, 2014 under the name Signal Genetics, Inc.

THIRD: The Board of Directors (the "Board") of the Corporation, acting in accordance with the provisions of Sections 141 and 242 of the DGCL, adopted resolutions amending its Certificate of Incorporation as follows:

1. Section A of Article IV of the Certificate of Incorporation, as presently in effect, of the Corporation is hereby amended and restated in its entirety as follows:

"A. The total number of shares of all classes of stock which the Corporation shall have the authority to issue is 105,000,000 shares consisting of:

1. 100,000,000 shares of common stock, with a par value of \$0.01 per share (the "Common Stock"); and
2. 5,000,000 shares of preferred stock, with a par value of \$0.01 per share (the "Preferred Stock")."

FOURTH: Thereafter, pursuant to a resolution by the Board, this Certificate of Amendment was submitted to the stockholders of the Corporation for their approval in accordance with the provisions of Section 211 and 242 of the DGCL. Accordingly, said proposed amendment has been adopted in accordance with Section 242 of the DGCL.

IN WITNESS WHEREOF, SIGNAL GENETICS, INC. has caused this Certificate of Amendment to be signed by its duly authorized officer this 13th day of February, 2017.

SIGNAL GENETICS, INC.

By: /s/ Samuel D. Riccitelli
Name: Samuel D. Riccitelli
Title: President & CEO

[\(Back To Top\)](#)

Section 3: EX-3.2 (EX-3.2)

EXHIBIT 3.2

**CERTIFICATE OF AMENDMENT
OF
CERTIFICATE OF INCORPORATION
OF
SIGNAL GENETICS, INC.**

SIGNAL GENETICS, INC., a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware (the "DGCL"), does hereby certify:

FIRST: The name of the corporation is Signal Genetics, Inc. (the "Corporation").

SECOND: The date of filing of its original Certificate of Incorporation with the Secretary of State of the State of Delaware was June 17, 2014 under the name Signal Genetics, Inc.

THIRD: The Board of Directors (the "Board") of the Corporation, acting in accordance with the provisions of Sections 141 and 242 of the DGCL, adopted resolutions amending its Certificate of Incorporation as follows:

1. Article X of the Certificate of Incorporation, as presently in effect, of the Corporation is hereby amended and restated in its entirety as follows:

- “ARTICLE X:**
- A. Meetings of the stockholders of the Corporation may be held within or without the State of Delaware, as the Bylaws of the Corporation may provide. The books of the Corporation may be kept (subject to any provision contained in the DGCL) outside of the State of Delaware at such place or places as may be designated from time to time by the board of directors of the Corporation or in the Bylaws of the Corporation.
 - B. No action shall be taken by the stockholders of the Company except at an annual or special meeting of stockholders called in accordance with the Bylaws of the Corporation and no action shall be taken by the stockholders by written consent or electronic transmission.”

FOURTH: Thereafter, pursuant to a resolution by the Board, this Certificate of Amendment was submitted to the stockholders of the Corporation for their approval in accordance with the provisions of Section 211 and 242 of the DGCL. Accordingly, said proposed amendment has been adopted in accordance with Section 242 of the DGCL.

IN WITNESS WHEREOF, SIGNAL GENETICS, INC. has caused this Certificate of Amendment to be signed by its duly authorized officer this 13th day of February, 2017.

SIGNAL GENETICS, INC.

By: /s/ Samuel D. Riccitelli
Name: Samuel D. Riccitelli
Title: President & CEO

[\(Back To Top\)](#)

Section 4: EX-3.3 (EX-3.3)

EXHIBIT 3.3

AMENDMENT TO BYLAWS OF SIGNAL GENETICS, INC.

The Bylaws (as amended, the “*Bylaws*”) of Signal Genetics, Inc., a Delaware corporation (the “*Company*”), are hereby amended as follows, effective and contingent upon the stockholders of the Company approving a proposal to amend the Company’s Certificate of Incorporation to eliminate the ability of stockholders to act by written consent, as evidenced by the execution of this amendment (this “*Amendment*”) by the Secretary of the Company:

1. Section 2.08 of the Bylaws is hereby amended and restated in its entirety to read as follows:

“Section 2.08[Reserved].”

2. All provisions of the Bylaws not hereby amended shall remain in full force and effect. This Amendment and the Bylaws shall be read and construed together as a single instrument. To the extent of any inconsistency between the terms contained in the Bylaws and this Amendment, the terms of this Amendment shall control. Any reference to any document or agreement to the Bylaws shall include this Amendment and shall refer to the Bylaws as amended by this Amendment.

Dated: February 13, 2017

By: /s/ Tamara Seymour
Name: Tamara Seymour
Title: Secretary

[\(Back To Top\)](#)

Section 5: EX-3.4 (EX-3.4)

EXHIBIT 3.4

CERTIFICATE OF OWNERSHIP AND MERGER MERCING

MIRAGEN THERAPEUTICS, INC.,

a Delaware corporation

WITH AND INTO

SIGNAL GENETICS, INC.,

a Delaware corporation

Pursuant to Section 253 of the Delaware General Corporation Law, SIGNAL GENETICS, INC., a Delaware corporation organized and existing under and by virtue of the laws of the State of Delaware (“*Signal*”),

DOES HEREBY CERTIFY:

FIRST: That it was organized pursuant to the provisions of the General Corporation Law of the State of Delaware.

SECOND: That it owns 100% of the outstanding stock of Miragen Therapeutics, Inc., a corporation organized pursuant to the provisions of the General Corporation Law of the State of Delaware (“*Miragen*”).

THIRD: The Board of Directors of Signal (the “*Board*”) has adopted the resolutions as of February 13, 2017 attached as EXHIBIT A hereto

approving the merger of Miragen, with and into Signal, with Signal as the surviving corporation.

FOURTH: The Certificate of Incorporation of Signal shall be the Certificate of Incorporation of the surviving corporation, except that name of the surviving corporation shall be Miragen Therapeutics, Inc.

FIFTH: The proposed merger has been adopted, approved, certified, executed and acknowledged by the Board in accordance with the General Corporation Law of the State of Delaware.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, SIGNAL GENETICS, INC., a Delaware corporation, has caused this certificate to be signed by its President and Chief Executive Officer as of February 13, 2017.

SIGNAL GENETICS, INC.,
a Delaware corporation

By: /s/ William Marshall

Name: William Marshall

Title: President and Chief Executive Officer

EXHIBIT A

RESOLUTIONS OF THE
BOARD OF DIRECTORS OF
SIGNAL GENETICS, INC.

A. APPROVAL OF POST-CLOSING RESTRUCTURING

WHEREAS, Signal Genetics, Inc., a Delaware corporation (“*Signal*”), has acquired legal and beneficial ownership of all of the outstanding shares of capital stock of Miragen Therapeutics, Inc., a Delaware corporation (“*Miragen Subsidiary*”), as a result of a merger between Miragen Subsidiary and Signal Merger Sub, Inc., a wholly owned subsidiary of Signal (“*Merger Sub*”), pursuant to which Merger Sub merged with and into Miragen Subsidiary, with Miragen Subsidiary being the surviving corporation (the “*Initial Merger*”), in accordance with the terms of that certain Agreement and Plan of Merger by and among Signal, Miragen Subsidiary and Merger Sub, dated October 31, 2016 (the “*Initial Merger Agreement*”);

WHEREAS, pursuant to the Initial Merger Agreement, the Initial Merger became effective at such time as the certificate of merger was duly filed with the Secretary of State of the State of Delaware (the “*Effective Time*”);

WHEREAS, effective as of the Effective Time, the undersigned constituted the Board of Directors of Signal, which shall be the Board of Directors of the Surviving Company (defined below) upon the Subsequent Merger Effective Time (defined below) (the “*Board*”);

WHEREAS, the Board believes it to be in the best interests of Signal and its stockholders to merge Miragen Subsidiary with and into Signal (the “*Subsequent Merger*”) pursuant to Section 253 of the Delaware General Corporation Law (the “*DGCL*”), with Signal as the surviving entity (the “*Surviving Company*”) and the existence of Miragen Subsidiary ceasing; and

WHEREAS, as of the Subsequent Merger Effective Time (defined below), the name of the Surviving Company shall be “Miragen Therapeutics, Inc.”

NOW, THEREFORE, BE IT RESOLVED, that Signal be, and it hereby is, authorized to effect the Subsequent Merger;

RESOLVED FURTHER, that the Agreement and Plan of Merger between Signal and Miragen Subsidiary, in substantially the form attached hereto as EXHIBIT A, be, and it hereby is, adopted and approved in all respects (the “*Subsequent Merger Agreement*”);

RESOLVED FURTHER, that the Certificate of Ownership and Merger, in substantially the form attached hereto as EXHIBIT B, be, and it hereby is, adopted and approved (the “*Certificate*”);

RESOLVED FURTHER, pursuant to the Subsequent Merger Agreement, the Subsequent Merger will become effective at such time as the Certificate has been duly filed with the Secretary of State of Delaware or at such later time as maybe specified in such Certificate (the “*Subsequent Merger Effective Time*”);

RESOLVED FURTHER, that in accordance with Section 253(b) of the DGCL and as described in the Certificate, the name of the Surviving Company shall be “Miragen Therapeutics, Inc.”;

RESOLVED FURTHER, that the officers of the Surviving Company be, and each of them hereby is, authorized for and on behalf of the Surviving Company to take such further actions to provide notification of the Subsequent Merger to appropriate persons;

RESOLVED FURTHER, that the officers of the Surviving Company be, and each of them hereby is, authorized for and on behalf of the Surviving Company, to take all steps necessary or advisable for the transfer of record ownership of Miragen Subsidiary’s assets to the Surviving Company upon consummation of the Subsequent Merger and to obtain such consents from third parties and governmental or regulatory authorities as may be necessary or advisable to secure for the Surviving Company the contractual and legal rights, privileges and licenses held by Miragen Subsidiary;

RESOLVED FURTHER, that upon the Subsequent Merger Effective Time, the Surviving Company will adopt as its own and assume all of the contractual obligations, indebtedness and other liabilities of Miragen Subsidiary in existence at the Subsequent Merger Effective Time;

RESOLVED FURTHER, for U.S. federal income tax purposes, it is intended that the Subsequent Merger qualify as a tax-free liquidation of Merger Subsidiary into Signal under Section 332 of the Internal Revenue Code of 1986, as amended (the “*Code*”) and/or qualify as a reorganization under the provisions of Section 368(a) of the Code and the Treasury Regulations promulgated thereunder, for which the Subsequent Merger Agreement is to be adopted as a plan of reorganization within the meaning of Treasury Regulations Section 1.368-2(g); and

RESOLVED FURTHER, that the officers of the Surviving Company be, and each of them hereby is, authorized and directed, for and on behalf of the Surviving Company, to take any and all actions which they may deem necessary or advisable in order to consummate the proposed Subsequent Merger and the filing of the Certificate with the Secretary of State of Delaware and with such other offices or agencies as may be necessary or appropriate.

[\(Back To Top\)](#)

Section 6: EX-14.1 (EX-14.1)

EXHIBIT 14.1

MIRAGEN THERAPEUTICS, INC.

CODE OF BUSINESS CONDUCT AND ETHICS

APPROVED BY THE BOARD OF DIRECTORS
ON FEBRUARY 13, 2017

Introduction

Miragen Therapeutics, Inc., a Delaware corporation (together with its subsidiaries, the “*Company*”), is committed to creating an environment where we are able to do our best work while maintaining the highest standards of business conduct and ethics. This Code of Business Conduct and Ethics (the “*Code*”) reflects the business practices and principles of behavior that support this commitment. We expect every employee, officer and director to read and understand the Code and its application to the performance of his or her business responsibilities. References in the Code to employees are intended to cover officers and, as applicable, directors.

The Code addresses conduct that is particularly important to proper dealings with the people and entities with whom we interact, including each other and our customers, but reflects only a part of our commitment. From time to time we may adopt additional policies or procedures with which our personnel are expected to comply. Where there is no stated guideline in the Code or otherwise, it is the responsibility of each employee to apply common sense, together with his or her own highest personal ethical standards, in making business decisions.

By working at the Company, you agree to comply with the Code, and to revisit and review it regularly and whenever we notify you of any material updates. If you do not agree to comply, please let us know immediately. Action by members of your immediate family, significant others or other persons who live in your household (referred to in the Code as “*family members*”) also may potentially result in ethical issues to the extent that they involve Company business. For example, acceptance of inappropriate gifts by a family member from one of our suppliers could create a conflict of interest and result in a Code violation attributable to you. Consequently, in complying with the Code, you should consider not only your own conduct, but also that of your immediate family members, significant others and other persons who live in your household. Nothing in the Code alters the at-will employment policy of the Company applicable to all U.S. employees.

Violations of the Code will not be tolerated. Any employee who violates the standards in the Code may be subject to disciplinary action, which, depending on the nature of the violation and the history of the employee, may range from a warning or reprimand to and including termination of employment and, in appropriate cases, civil legal action or referral for regulatory or criminal prosecution.

You should not hesitate to ask questions about whether any conduct may violate the Code, voice concerns or clarify gray areas. Section 11 below details the compliance resources available to you.

1. ***Honest and Ethical Conduct***

It is the policy of the Company to promote high standards of integrity by conducting our affairs in an honest and ethical manner. The integrity and reputation of the Company depends on the honesty, fairness and integrity brought to the job by each person associated with us. Unyielding personal integrity is the foundation of corporate integrity.

2. ***Legal Compliance***

Obeying the law, both in letter and in spirit, is the foundation of the Code. Our success depends upon each employee's operating within legal guidelines and cooperating with local, national and international authorities. We expect employees to understand the legal and regulatory requirements applicable to their business units and areas of responsibility. We hold periodic training sessions to ensure that all employees comply with the relevant laws, rules and regulations associated with their employment, including laws prohibiting insider trading (discussed in further detail below). While we do not expect you to memorize every detail of these laws, rules and regulations, we want you to be able to determine when to seek advice from others. If you do have a question in the area of legal compliance, it is important that you not hesitate to seek answers from your supervisor or the Company's Compliance Officer, initially Adam Levy, the Company's Chief Business Officer (the "***Compliance Officer***").

Disregard of the law will not be tolerated. Violation of domestic or foreign laws, rules and regulations may subject an individual, as well as the Company, to civil and/or criminal penalties. You should be aware that conduct and records, including emails, are subject to internal and external audits and to discovery by third parties in the event of a government investigation or civil litigation. It is in everyone's best interests to know and comply with our legal obligations.

(a) ***Insider Trading***

Employees who have access to confidential (or "inside") information are not permitted to use or share that information for stock trading purposes or for any other purpose except to conduct our business. All nonpublic information about the Company or about companies with which we do business is considered confidential information. To use material nonpublic information in connection with buying or selling securities, including "tipping" others who might make an investment decision on the basis of this information, is not only unethical, it is illegal. Employees must exercise the utmost care when handling material inside information. Please refer to the Company's Insider Trading Policy for more detailed information.

(b) ***International Business Laws***

Our employees are expected to comply with the applicable laws in all countries to which they travel, in which they operate and where we otherwise do business, including laws prohibiting bribery, corruption or the conduct of business with specified individuals, companies or countries. The fact that, in some countries, certain laws are not enforced or that violation of those laws is not subject to public criticism will not be accepted as an excuse for noncompliance. In addition, we expect employees to comply with U.S. laws, rules and regulations governing the conduct of business by its citizens and corporations outside the United States. These U.S. laws, rules and regulations, which extend to all our activities outside the United States, include anti-bribery regulations, embargoes, export controls and anti-boycott regulations. If you have a question as to whether an activity is restricted or prohibited, please ask the Compliance Officer before taking any action, including giving any verbal assurances that might be regulated by international laws. Please refer to the Company's Anti-Corruption Policy for more detailed information.

(c) *Antitrust*

Antitrust laws are designed to protect the competitive process. These laws are based on the premise that the public interest is best served by vigorous competition and will suffer from illegal agreements or collusion among competitors. Antitrust laws generally prohibit:

- agreements, formal or informal, with competitors that harm competition or customers, including price fixing and allocations of customers, territories or contracts;
- agreements, formal or informal, that establish or fix the price at which a customer may resell a product; and
- the acquisition or maintenance of a monopoly or attempted monopoly through anti-competitive conduct.

Certain kinds of information, such as pricing, production and inventory, should not be exchanged with competitors, regardless of how innocent or casual the exchange may be and regardless of the setting, whether business or social.

Antitrust laws impose severe penalties for certain types of violations, including criminal penalties and potential fines and damages of millions of dollars, which may be tripled under certain circumstances. Understanding the requirements of antitrust and unfair competition laws of the various jurisdictions where we do business can be difficult, and you are urged to seek assistance from your supervisor or the Compliance Officer whenever you have a question relating to these laws.

(d) *Environmental Compliance*

U.S. federal law imposes criminal liability on any person or company that contaminates the environment with any hazardous substance that could cause injury to the community or environment. Violation of environmental laws can involve monetary fines and imprisonment. We expect employees to comply with all applicable environmental laws.

3. *Fair Dealing*

We strive to outperform our competition fairly and honestly. Advantages over our competitors are to be obtained through superior performance of our products and services, not through unethical or illegal business practices. Acquiring proprietary information from others through improper means, possessing trade secret information that was improperly obtained, or inducing improper disclosure of confidential information from past or present employees of other companies is prohibited, even if motivated by an intention to advance our interests. If information is obtained by mistake that may constitute a trade secret or other confidential information of another business, or if you have any questions about the legality of proposed information gathering, you must consult your supervisor or the Compliance Officer, as further described in Section 11.

You are expected to deal fairly with our customers, employees and anyone else with whom you have contact in the course of performing your job. Be aware that the Federal Trade Commission Act provides that “unfair methods of competition in commerce, and unfair or deceptive acts or practices in commerce, are declared unlawful.” It is a violation of the Act to engage in deceptive, unfair or unethical practices and to make misrepresentations in connection with sales activities.

Employees involved in procurement have a special responsibility to adhere to principles of fair competition in the purchase of products and services by selecting suppliers based exclusively on normal commercial considerations, such as quality, cost, availability, service and reputation, and not on the

receipt of special favors.

4. *Conflicts of Interest*

We respect the rights of our employees to manage their personal affairs and investments and do not wish to impinge on their personal lives. At the same time, employees should avoid conflicts of interest that occur when their personal interests may interfere in any way with the performance of their duties or the best interests of the Company. A conflicting personal interest could result from an expectation of personal gain now or in the future or from a need to satisfy a prior or concurrent personal obligation. We expect our employees to be free from influences that conflict with the best interests of the Company or might deprive the Company of their undivided loyalty in business dealings. Even the appearance of a conflict of interest where none actually exists can be damaging and should be avoided. Whether or not a conflict of interest exists or will exist can be unclear. Conflicts of interest are prohibited.

If you have any questions about a potential conflict or if you become aware of an actual or potential conflict, and you are not an officer or director of the Company, you should discuss the matter with your supervisor or the Compliance Officer (as further described in Section 11). Supervisors may not make determinations as to whether a problematic conflict of interest exists without first seeking the approval of the Compliance Officer and providing the Compliance Officer with a written description of the activity. If the supervisor is involved in the potential or actual conflict, you should discuss the matter directly with the Compliance Officer. Officers and directors may seek determinations from the audit committee of the Company's Board of Directors (the "*Audit Committee*"). Factors that may be considered in evaluating a potential conflict of interest are, among others:

- whether it may interfere with the employee's job performance, responsibilities or morale;
- whether the employee has access to confidential information;
- whether it may interfere with the job performance, responsibilities or morale of others within the organization;
- any potential adverse or beneficial impact on our business;
- any potential adverse or beneficial impact on our relationships with our collaboration partners, customers, suppliers or other service providers;
- whether it would enhance or support a competitor's position;
- the extent to which it would result in financial or other benefit (direct or indirect) to the employee;
- the extent to which it would result in financial or other benefit (direct or indirect) to one of our customers, suppliers or other service providers; and
- the extent to which it would appear improper to an outside observer.

Although no list can include every possible situation in which a conflict of interest could arise, the following are examples of situations that may, depending on the facts and circumstances, involve problematic conflicts of interests:

- **Employment by (including consulting for) or service on the board of a collaboration partner, competitor, customer, supplier or service provider.** Activity that enhances or

supports the position of a competitor to the detriment of the Company is prohibited, including employment by or service on the board of a competitor. Employment by or service on the board of a customer, supplier or service provider is generally discouraged and you must seek authorization in advance if you plan to take such a position.

- **Owning, directly or indirectly, a significant financial interest in any entity that does business, seeks to do business or competes with us.** In addition to the factors described above, persons evaluating ownership in other entities for conflicts of interest will consider the size and nature of the investment; the nature of the relationship between the other entity and the Company; the employee's access to confidential information and the employee's ability to influence Company decisions. If you would like to acquire a financial interest of that kind, you must seek approval in advance.
- **Soliciting or accepting gifts, favors, loans or preferential treatment from any person or entity that does business or seeks to do business with us.** See Section 10 for further discussion of the issues involved in this type of conflict.
- **Soliciting contributions to any charity or for any political candidate from any person or entity that does business or seeks to do business with us.**
- **Taking personal advantage of corporate opportunities.** See Section 8 for further discussion of the issues involved in this type of conflict.
- **Moonlighting without permission.**
- **Conducting our business transactions with your family member or a business in which you have a significant financial interest.** Material related-party transactions approved by the Audit Committee and involving any executive officer or director will be publicly disclosed as required by applicable laws and regulations in keeping with the Company's Related-Person Transactions Policy.
- **Exercising supervisory or other authority on behalf of the Company over a co-worker who is also a family member.** The employee's supervisor and/or the Compliance Officer will consult with the Human Resources department to assess the advisability of reassignment.

Loans to, or guarantees of obligations of, employees or their family members by the Company are of special concern and could constitute an improper personal benefit to the recipients of these loans or guarantees, depending on the facts and circumstances. Some loans are expressly prohibited by law and applicable law may require that our Board of Directors approve loans and guarantees to employees. As a result, loans and guarantees by the Company must be approved in advance by the Board of Directors or a duly authorized committee of the Board of Directors except that the Board of Directors or such committee may delegate to specific officers of the Company the authority to approve certain loans and guarantees.

5. *Protection and Proper Use of Company Assets*

All employees are expected to protect our assets and ensure their efficient use. Theft, carelessness and waste have a direct impact on our profitability. Our property, such as lab equipment, office supplies, computer equipment, products and buildings, are expected to be used only for legitimate business purposes, although incidental personal use may be permitted. You may not, however, use our corporate name, any brand name or trademark owned or associated with the Company or any letterhead stationery for any personal purpose.

You may not, while acting on behalf of the Company or while using our computing or communications equipment or facilities, either:

- access the internal computer system (also known as “hacking”) or other resource of another entity without express written authorization from the entity responsible for operating that resource; or
- commit any unlawful or illegal act, including harassment, libel, fraud, sending of unsolicited bulk email (also known as “spam”) or material of objectionable content in violation of applicable law, trafficking in contraband of any kind or espionage of any kind.

If you receive authorization to access another entity’s internal computer system or other resource, you must make a permanent record of that authorization so that it may be retrieved for future reference, and you may not exceed the scope of that authorization.

Any misuse or suspected misuse of our assets must be immediately reported to your supervisor or the Compliance Officer.

6. Confidentiality

One of our most important assets is our confidential information. As an employee of the Company, you may learn of information about the Company that is confidential and proprietary. You also may learn of information before that information is released to the general public. Employees who have received or have access to confidential information should take care to keep this information confidential. Confidential information includes non-public information that might be of use to competitors or harmful to the Company or its customers if disclosed, such as business, marketing and service plans, financial information, product ideas, proprietary data, including without limitation clinical and pre-clinical trial and study results, product candidate and development ideas, designs and techniques, databases, customer and supplier lists, pricing strategies, inventions, mask works, personnel data, personally identifiable information pertaining to our employees, customers or other individuals (including, for example, names, addresses, telephone numbers and social security numbers), and similar types of information provided to us by our collaboration partners, customers, suppliers and partners. This information may be protected by patent, trademark, copyright and trade secret laws.

In addition, because we interact with other companies and organizations, there may be times when you learn confidential information about other companies before that information has been made available to the public. You must treat this information in the same manner as you are required to treat our confidential and proprietary information. There may even be times when you must treat as confidential the fact that we have an interest in, or are involved with, another company.

You are expected to keep confidential and proprietary information confidential unless and until that information is released to the public through approved channels (usually through a press release, a filing with the Securities and Exchange Commission (the “*SEC*”) or a formal communication from a member of senior management, as further described in Section 7). Every employee has a duty to refrain from disclosing to any person confidential or proprietary information about us or any other company learned in the course of employment here, until that information is disclosed to the public through approved channels. This policy requires you to refrain from discussing confidential or proprietary information with outsiders and even with other employees of the Company, unless those fellow employees have a legitimate need to know the information in order to perform their job duties. Unauthorized use or distribution of this information could also be illegal and result in civil liability and/or criminal penalties.

You should also take care not to inadvertently disclose confidential information. Materials that contain confidential information, such as memos, notebooks, computer disks, mobile devices, memory sticks and laptop computers, should be stored securely. Unauthorized posting or discussion of any information concerning our business, information or prospects on the Internet is prohibited. You may not discuss our business, information or prospects on blog posts or social media sites (including Facebook and Twitter), or in response to news reports or articles, regardless of whether you use your own name or a pseudonym. Be cautious when discussing sensitive information in public places like elevators, airports, restaurants and “quasi-public” areas in and around our place of business. All Company emails, voicemails and other communications are presumed confidential and should not be forwarded or otherwise disseminated outside of the Company except where required for legitimate business purposes.

In addition to the above responsibilities, if you are handling information protected by any privacy policy published by us, such as our website privacy policy, then you must handle that information in accordance with the applicable policy.

7. *Media/Public Discussions*

It is our policy to disclose material information concerning the Company to the public only through specific limited channels to avoid inappropriate publicity and to ensure that all those with an interest in the company will have equal access to information. All inquiries or calls from the press and financial analysts should be referred to the Company’s Chief Executive Officer (the “*CEO*”), Chief Business Officer (the “*CBO*”), Chief Financial Officer (the “*CFO*”) or Executive Vice President, Research and Development (the “*EVP*”). We have designated our CEO, CBO, CFO and EVP as our official spokespersons for financial matters. The CEO or CFO may designate other officers of the Company to respond to inquiries regarding marketing, technical and other specific areas of interest. Unless a specific exception has been made by the CEO or CFO, these designees are the only people who may communicate with the press on behalf of the Company. You also may not provide any information to the media about us off the record, for background, confidentially or secretly.

8. *Corporate Opportunities*

You may not take personal advantage of opportunities for the Company that are presented to you or discovered by you as a result of your position with us or through your use of corporate property or information. Even opportunities that are acquired privately by you may be questionable if they are related to our existing or proposed lines of business. Significant participation in an investment or outside business opportunity that is directly related to our lines of business must be pre-approved. You may not use your position with us or corporate property or information for improper personal gain, nor should you compete with us in any way.

9. *Maintenance of Corporate Books, Records, Documents and Accounts; Financial Integrity; Public Reporting*

The integrity of our records and public disclosure depends upon the validity, accuracy and completeness of the information supporting the entries to our books of account. Therefore, our corporate and business records should be completed accurately and honestly. The making of false or misleading entries, whether they relate to financial results or test results, is strictly prohibited. Our records serve as a basis for managing our business and are important in meeting our obligations to customers, suppliers, creditors, employees and others with whom we do business. As a result, it is important that our books, records and accounts accurately and fairly reflect, in reasonable detail, our assets, liabilities, revenues, costs and expenses, as well as all transactions and changes in assets and liabilities. We require that:

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- no entry be made in our books and records that intentionally hides or disguises the nature of any transaction or of any of our liabilities or misclassifies any transactions as to accounts or accounting periods;
 - transactions be supported by appropriate documentation;
 - the terms of sales and other commercial transactions be reflected accurately in the documentation for those transactions and all such documentation be reflected accurately in our books and records;
 - employees comply with our system of internal controls; and
 - no cash or other assets be maintained for any purpose in any unrecorded or “off-the-books” fund.

Our accounting records are also relied upon to produce reports for our management, stockholders and creditors, as well as for governmental agencies. In particular, we rely upon our accounting and other business and corporate records in preparing the periodic and current reports that we file with the SEC. Securities laws require that these reports provide full, fair, accurate, timely and understandable disclosure and fairly present our financial condition and results of operations. Employees who collect, provide or analyze information for or otherwise contribute in any way in preparing or verifying these reports should strive to ensure that our financial disclosure is accurate and transparent and that our reports contain all of the information about the Company that would be important to enable stockholders and potential investors to assess the soundness and risks of our business and finances and the quality and integrity of our accounting and disclosures. In addition:

- no employee may take or authorize any action that would intentionally cause our financial records or financial disclosure to fail to comply with generally accepted accounting principles, the rules and regulations of the SEC or other applicable laws, rules and regulations;
- all employees must cooperate fully with our finance and accounting department, as well as our independent public accountants and counsel, respond to their questions with candor and provide them with complete and accurate information to help ensure that our books and records, as well as our reports filed with the SEC, are accurate and complete;
- no employee, director or person acting under their direction, may coerce, manipulate, mislead or fraudulently influence our finance and accounting department, our independent public accountants or counsel, if the employee, director or other person knows or should know that the action, if successful, could result in rendering the Company’s financial statements materially misleading; and
- no employee should knowingly make (or cause or encourage any other person to make) any false or misleading statement in any of our reports filed with the SEC or knowingly omit (or cause or encourage any other person to omit) any information necessary to make the disclosure in any of our reports accurate in all material respects.

Any employee who becomes aware of any departure from these standards has a responsibility to report his or her knowledge promptly to a supervisor, the Compliance Officer, the Audit Committee or one of the other compliance resources described in Section 11 or in accordance with the provisions of the Company’s Whistleblower Policy on reporting complaints regarding accounting and auditing matters.

10. *Gifts and Entertainment*

Business gifts and entertainment are meant to create goodwill and sound working relationships and not to gain improper advantage with customers or facilitate approvals from government officials. The exchange, as a normal business courtesy, of meals or entertainment (such as tickets to a game or the theatre or a round of golf) is a common and acceptable practice as long as it is not extravagant. Unless express permission is received from a supervisor, the Compliance Officer or the Audit Committee, gifts and entertainment cannot be offered, provided or accepted by any employee unless consistent with customary business practices and not (a) of more than token or nominal monetary value, (b) in cash, (c) susceptible of being construed as a bribe or kickback, (d) made or received on a regular or frequent basis or (e) in violation of any laws. This principle applies to our transactions everywhere in the world, even where the practice is widely considered “a way of doing business.” Employees should not accept gifts or entertainment that may reasonably be deemed to affect their judgment or actions in the performance of their duties. Our customers, suppliers and the public at large should know that our employees’ judgment is not for sale.

Under some statutes, such as the U.S. Foreign Corrupt Practices Act, giving anything of value to a government official to obtain or retain business or favorable treatment is a criminal act subject to prosecution and conviction. The Foreign Corrupt Practices Act and our Anti-Corruption Policy, to which you are subject, specifically prohibit directly or indirectly giving anything of value to a government official to obtain or retain business or favorable treatment and requires the maintenance of accurate books of account, with all company transactions being properly recorded.

Discuss with your supervisor or the Compliance Officer any proposed entertainment or gifts if you are uncertain about their appropriateness.

11. *Compliance Standards and Procedures*

Compliance Resources

To facilitate compliance with the Code, we have implemented a program of Code awareness, training and review. Stephanie Hartsel will initially oversee this program. The Compliance Officer is a person to whom you can address any questions or concerns. In addition to fielding questions or concerns with respect to potential violations of the Code, the Compliance Officer, or the Compliance Officer’s designee, if applicable, is responsible for:

- investigating possible violations of the Code;
- training new employees in Code policies;
- conducting annual training sessions to refresh employees’ familiarity with the Code;
- distributing copies of the Code annually via email and the Company’s secure internal human resources website to each employee with a reminder that each employee is responsible for reading, understanding and complying with the Code;
- updating the Code as needed and alerting employees to any updates, with appropriate approval of the Board of Directors, as appropriate, to reflect changes in the law, Company operations and in recognized best practices, and to reflect the Company’s experience; and
- otherwise promoting an atmosphere of responsible and ethical conduct.

Your most immediate resource for any matter related to the Code is your supervisor. He or she may have the information you need or may be able to refer the question to another appropriate source. There may, however, be times when you prefer not to go to your supervisor. In these instances, you should feel free to discuss your concern with the Compliance Officer. If you are uncomfortable speaking with the Compliance Officer because he or she works in your department or is one of your supervisors, please contact the Chief Executive Officer. Of course, if your concern involves potential misconduct by another person and relates to questionable accounting or auditing matters under the Company's Whistleblower Policy, you may report that violation as set forth in such policy.

Clarifying Questions and Concerns; Reporting Possible Violations

If you encounter a situation or are considering a course of action and its appropriateness is unclear, discuss the matter promptly with your supervisor or the Compliance Officer; even the appearance of impropriety can be very damaging and should be avoided.

If you are aware of a suspected or actual violation of Code standards by others, you have a responsibility to report it. You are expected to promptly provide a compliance resource with a specific description of the violation that you believe has occurred, including any information you have about the persons involved and the time of the violation. Whether you choose to speak with your supervisor or the Compliance Officer, you should do so without fear of any form of retaliation. We will take prompt disciplinary action against any employee who retaliates against you, including termination of employment.

Supervisors must promptly report any complaints or observations of Code violations to the Compliance Officer. If you believe your supervisor has not taken appropriate action, you should contact the Compliance Officer directly. The Compliance Officer will investigate all reported possible Code violations promptly and with the highest degree of confidentiality that is possible under the specific circumstances. Neither you nor your supervisor may conduct any preliminary investigation, unless authorized to do so by the Compliance Officer. Your cooperation in the investigation will be expected. As needed, the Compliance Officer will consult with legal counsel, the Human Resources department and/or Audit Committee. It is our policy to employ a fair process by which to determine violations of the Code.

With respect to any complaints or observations of violations that may involve accounting, internal accounting controls and auditing concerns, under the Company's Whistleblower Policy, the Compliance Officer shall promptly inform the Audit Committee, and the Audit Committee shall be responsible for supervising and overseeing the inquiry and any investigation that is undertaken. If a potential violation is reported via the confidential hotline or email address as provided under the Whistleblower Policy, the Audit Committee will be notified automatically and directly.

If any investigation indicates that a violation of the Code has probably occurred, we will take such action as we believe to be appropriate under the circumstances. If we determine that an employee is responsible for a Code violation, he or she will be subject to disciplinary action up to, and including, termination of employment and, in appropriate cases, civil action or referral for criminal prosecution. Appropriate action may also be taken to deter any future Code violations.

12. Waivers

Any waiver of the Code for executive officers (including, where required by applicable laws, our principal executive officer, principal financial officer, principal accounting officer or controller (or persons performing similar functions)) or directors may be authorized only by our Board of Directors or, to the extent permitted by the rules of The Nasdaq Stock Market LLC and our Corporate Governance Guidelines, a committee of the Board of Directors, and will be disclosed to stockholders as required by applicable laws, rules and regulations.

MIRAGEN THERAPEUTICS, INC.
CODE OF BUSINESS CONDUCT AND ETHICS

Acknowledgement

_____ I confirm that I have received a copy of the Miragen Therapeutics, Inc. Code of Business Conduct and Ethics and that I have read, understood and agree to comply with the Miragen Therapeutics, Inc. Code of Business Conduct and Ethics.

Signature

Printed Name

Date

[\(Back To Top\)](#)

Section 7: EX-16.1 (EX-16.1)

EXHIBIT 16.1

February 13, 2017

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

We have been furnished with Form 8-K, including Item 4.01 for the events that occurred on February 13, 2017, to be filed by our former client, Miragen Therapeutics, Inc. (formerly known as Signal Genetics, Inc.). We agree with the statements made in response to that Item insofar as they relate to our Firm through the date of this letter. BDO USA, LLP will continue to act as the independent registered public accountants of Miragen Therapeutics, Inc. for the audit of the financial statements as of and for the year ended December 31, 2016.

Very truly yours,

/s/ BDO USA, LLP

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

[\(Back To Top\)](#)

Section 8: EX-99.1 (EX-99.1)

EXHIBIT 99.1



**miRagen Therapeutics Completes Merger with Signal Genetics and
Concurrent \$40.7 Million Equity Financing**

*Merger creates a clinical-stage biopharmaceutical company focused on the discovery and
development of select microRNA-targeted therapies*

*Combined company, renamed Miragen Therapeutics, Inc., to commence trading on NASDAQ
under the symbol "MGEN" on February 14*

Capitalized with approximately \$60 million in cash, including \$40.7 million equity financing, to advance miRagen's portfolio

BOULDER, CO – February 13, 2017 – Miragen Therapeutics, Inc. (Nasdaq: MGEN), a clinical-stage biopharmaceutical company focused on the discovery and development of microRNA-targeted therapies, today announced the completion of its merger with Signal Genetics, Inc., effective February 13, 2017. Concurrent with the closing of the merger, miRagen received gross proceeds of \$40.7 million in new equity investment from a combination of current and new miRagen investors, including Fidelity Management and Research Company, Brace Pharma Capital, Atlas Venture, Boulder Ventures, JAFCO Co., Ltd., MP Healthcare Venture Management, MRL Ventures (a venture fund of Merck, known as MSD outside the United States and Canada), Remeditex Ventures, and others. Together with pre-merger cash on miRagen's balance sheet, the combined company has approximately \$60 million in cash and short-term investments.

Upon completion of the merger today, Signal was renamed Miragen Therapeutics, Inc. The combined company will commence trading on The NASDAQ Capital Market under the symbol "MGEN" on February 14, 2017.

"The completion of this merger marks a significant step forward for miRagen, our investors and potentially thousands of patients awaiting a therapeutic option for their conditions," said miRagen President and CEO William S. Marshall, Ph.D. "The equity investment aligns the company's cash resources with our plan to advance the first two clinical programs into additional trials and to develop a compelling pipeline of targeted product candidates, each focused on patient populations with few clinical options. We believe these transactions will help us create a more focused and well financed organization as we build an exciting enterprise, an innovative culture and value for current and future stockholders."

Following the completion of the financing and merger, the combined company has approximately 21.3 million shares of common stock outstanding.

miRagen's stockholders, including those who invested in the concurrent financing, received common stock, representing approximately 95.2% of the outstanding shares. Signal's stockholders retained approximately 4.8% of the combined company.

The combined company will operate under the leadership of Dr. Marshall, and the board of directors of the combined company is comprised of seven members: Bruce Booth, John Creecy, Thomas Hughes, Kevin Koch, Kyle Lefkoff, Joseph Turner and Dr. Marshall.

Wedbush PacGrow acted as placement agent for miRagen in the financing.

About Miragen Therapeutics, Inc.

Miragen Therapeutics, Inc. is a clinical-stage biopharmaceutical company discovering and developing proprietary RNA-targeted therapeutics with a specific focus on microRNAs and their role in diseases where there is a high unmet medical need. miRagen's two lead product candidates, MRG-106 and MRG-201, are currently in Phase 1 clinical trials. miRagen's clinical product candidate for the treatment of certain cancers, MRG-106, is an inhibitor of microRNA-155, which is found at abnormally high levels in several blood cancers. miRagen's clinical product candidate for the treatment of pathological fibrosis, MRG-201, is a replacement for miR-29, which is found at abnormally low levels in a number of pathological fibrotic conditions, including cardiac, renal, hepatic, and pulmonary fibrosis, as well as systemic sclerosis. In addition to miRagen's clinical programs, it is developing a pipeline of pre-clinical product candidates. The goal of miRagen's translational medicine strategy is to progress rapidly to first in human studies once it has established the pharmacokinetics, pharmacodynamics and safety of the product candidate in pre-clinical studies. For more information, please visit www.miragentherapeutics.com.

For information on clinical trials please visit www.clinicaltrials.gov.

Note Regarding Forward-Looking Statements

This press release contains "forward-looking statements" by miRagen that involve substantial risks and uncertainties for purposes of the safe harbor provided by the Private Securities Litigation Reform Act of 1995. All statements, other than statements of historical facts, included in this press release regarding strategy, future operations, future financial position, future revenue, projected expenses, prospects, plans and objectives of management are forward-looking statements. Examples of such statements include, but are not limited to, statements relating to miRagen's listing on the NASDAQ Capital Market; expectations regarding the capitalization, resources and ownership structure of miRagen; the role of microRNAs in disease processes and as potential drug products; the potential for MRG-106 and MRG-201 to target diseases; the adequacy of miRagen's capital to support its future operations and its ability to successfully initiate and complete clinical trials; the nature, strategy and focus of miRagen; the development and commercial potential of any product candidates of miRagen; miRagen's ability to obtain and maintain regulatory approvals for its product candidates; and miRagen's intellectual property portfolio. miRagen may not actually achieve the plans, carry out the intentions or meet the expectations or projections disclosed in the forward-looking statements and you should not place

undue reliance on these forward-looking statements. Such statements are based on management's current expectations and involve risks and uncertainties. Actual results and performance could differ materially from those projected in the forward-looking statements as a result of many factors, including, without limitation, risks and uncertainties associated with the ability to project future cash utilization and reserves needed for contingent future liabilities and business operations, the availability of sufficient resources of miRagen to meet its business objectives and operational requirements, the fact that the results of earlier studies and trials may not be predictive of future clinical trial results, the protection and market exclusivity provided by miRagen's intellectual property, risks related to the drug discovery and the regulatory approval process and the impact of competitive products and technological changes and the risks detailed in miRagen's Registration Statement on Form S-4 (File No. 333-214893) and miRagen's periodic reports filed with the Securities and Exchange Commission. miRagen disclaims any intent or obligation to update these forward-looking statements to reflect events or circumstances that exist after the date on which they were made.

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[\(Back To Top\)](#)

Section 9: EX-99.2 (EX-99.2)

EXHIBIT 99.2

UNAUDITED PRO FORMA CONSOLIDATED FINANCIAL INFORMATION SIGNAL GENETICS, INC.

On February 13, 2017, Signal completed the sale of the MyPRS Assets to Quest pursuant to the IP Purchase Agreement (the "Asset Sale"). The following unaudited pro forma condensed consolidated financial statements give effect to the Asset Sale and were prepared in accordance with the regulations of the Securities and Exchange Commission.

The unaudited pro forma consolidated results of operations for the nine months ended September 30, 2016, and the year ended December 31, 2015 have been derived from Signal's historical financial information and give effect to the Asset Sale as if it had occurred on January 1, 2015, the beginning of the earliest period presented. In addition, the unaudited pro forma consolidated balance sheet as of September 30, 2016 has been derived from the Signal's historical financial information and gives effect to the Asset Sale as if it had occurred on September 30, 2016.

The unaudited pro forma consolidated financial statements are based on the assumptions and adjustments that are described in the accompanying notes and do not purport to represent what Signal's results of operations or financial position would have been if the Asset Sale had occurred on the dates indicated and are not intended to project Signal's results of operations or financial position for any future period or date.

The unaudited pro forma consolidated financial statements, including the notes thereto, should be read in conjunction with Signal's historical audited consolidated financial statements for the year ended December 31, 2015 and the unaudited condensed consolidated financial statements for the nine months ended September 30, 2016.

SIGNAL GENETICS, INC.
PRO FORMA CONSOLIDATED BALANCE SHEET
As of September 30, 2016
(in thousands) (unaudited)

	<u>Signal Genetics Historical</u>	<u>MyPRS Assets</u>	<u>Pro Forma Adjustments</u>		<u>Pro Forma</u>
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 5,351	\$ —	\$ 946	a	\$ 6,297
Accounts receivable, net	733	733	733	b	733
Inventory	62	62	—		—
Prepaid expenses and other current assets	366	151	—		215
Total current assets	6,512	946	1,679		7,245
Property and equipment, net	1,014	960	—		54
Security deposits	15	—	—		15
Total assets	<u>\$ 7,541</u>	<u>\$ 1,906</u>	<u>\$ 1,679</u>		<u>\$ 7,314</u>
LIABILITIES AND STOCKHOLDERS' EQUITY					
Current liabilities:					
Accounts payable	\$ 51	\$ 51	\$ —		\$ —
Accrued liabilities	1,649	1,345	—		304
Note payable – related party	1,105	—	—		1,105
Other current liabilities	48	25	—		23
Total current liabilities	2,853	1,421	—		1,432
Other noncurrent liabilities	2	—	—		2
Commitments and contingencies					
Stockholders' equity:					
Preferred stock	—	—	—		—
Common stock	7	—	—		7
Additional paid in capital	29,751	—	—		29,751
Accumulated deficit	(25,072)	485	485		(23,899)
			1,194	c	
Total stockholders' equity	4,686	485	1,679		5,880
Total liabilities and stockholders' equity	<u>\$ 7,541</u>	<u>\$ 1,906</u>	<u>\$ 1,679</u>		<u>\$ 7,314</u>

See accompanying notes to unaudited pro forma consolidated financial statements.

SIGNAL GENETICS, INC.
PRO FORMA CONSOLIDATED STATEMENT OF OPERATIONS
Nine Months Ended September 30, 2016
(in thousands, except share and per share data) (unaudited)

	Signal Genetics Historical	MyPRS Assets	Pro Forma Adjustments	Pro Forma
Net revenue	\$ 2,581	\$ 2,581	\$ —	\$ —
Operating expenses:				
Cost of revenue	1,856	1,856	—	—
Research and development	867	867	—	—
Selling and marketing	1,438	1,438	—	—
General and administrative	5,455	1,082	—	4,373
Total operating expenses	9,616	5,243	—	4,373
Loss from operations	(7,035)	(2,662)	—	(4,373)
Interest expense	(69)	—	—	(69)
Net loss	\$ (7,104)	\$ (2,662)	\$ —	\$ (4,442)
Net loss per common share, basic and diluted	\$ (9.91)	\$ (3.71)	\$ —	\$ (6.20)
Weighted-average number of shares outstanding, basic and diluted	716,957	716,957	716,957	716,957

See accompanying notes to unaudited pro forma consolidated financial statements.

SIGNAL GENETICS, INC.
PRO FORMA CONSOLIDATED STATEMENT OF OPERATIONS
Year Ended December 31, 2015
(in thousands, except share and per share data) (unaudited)

	Signal Genetics Historical	MyPRS Assets	Pro Forma Adjustments	Pro Forma
Net revenue	\$ 2,538	\$ 2,538	\$ —	\$ —
Operating expenses:				
Cost of revenue	2,472	2,472	—	—
Research and development	1,002	1,002	—	—
Selling and marketing	2,559	2,559	—	—
General and administrative	7,692	1,293	—	6,399
Total operating expenses	<u>13,725</u>	<u>7,326</u>	<u>—</u>	<u>6,399</u>
Loss from operations	(11,187)	(4,788)	—	(6,399)
Interest expense	(141)	—	—	(141)
Net loss	<u>\$ (11,328)</u>	<u>\$ (4,788)</u>	<u>\$ —</u>	<u>\$ (6,540)</u>
Net loss per common share, basic and diluted	<u>\$ (21.02)</u>	<u>\$ (8.88)</u>	<u>\$ —</u>	<u>\$ (12.13)</u>
Weighted-average number of shares outstanding, basic and diluted	539,460	539,460	539,460	539,460

See accompanying notes to unaudited pro forma consolidated financial statements.

SIGNAL GENETICS, INC.
Notes to Unaudited Pro Forma Consolidated Financial Information

1. Description of Transaction and Basis of Presentation

Description of Transaction

On February 13, 2017, Signal completed the sale of all of the MyPRS Assets, a microarray-based gene expression profile assay, pursuant to the IP Purchase Agreement with Quest entered into on November 29, 2016. As part of the sale of the MyPRS Assets, Signal assigned all of its rights, interests and obligations under certain agreements, including the UAMS License Agreement. Signal also provided to Quest certain information technology, software and firmware related or required for the use of the MyPRS test. Signal retained its rights to its accounts receivables as of February 13, 2017. While Quest did not assume any liabilities of Signal, Quest is responsible for all liabilities arising after February 13, 2017 related to the assigned contracts, other than liabilities arising after February 13, 2017 due to a breach by Signal of any assigned contracts. As consideration for the sale of the MyPRS Assets, Quest paid to Signal \$825,000, plus an additional \$100,000 as consideration for exercising its right to require Signal to operate Signal's lab beyond December 31, 2016 and an additional \$21,431.39 for reimbursement of certain amounts paid by Signal to the University of Texas M.D. Anderson Cancer Center.

Basis of Presentation

The unaudited pro forma consolidated financial statements were prepared in accordance with the regulations of the Securities and Exchange Commission. The unaudited pro forma consolidated balance sheet as of September 30, 2016 is presented as if the Asset Sale had been completed on September 30, 2016. The unaudited pro forma condensed consolidated statement of operations for the nine months ended September 30, 2016 and for the year ended December 31, 2015 assumes that the Asset Sale occurred as of January 1, 2015, and is derived from the historical results of Signal for the nine months ended September 30, 2016, and for the year ended December 31, 2015, respectively.

2. Pro Forma Adjustments

The unaudited pro forma consolidated financial statements include pro forma adjustments to give effect to Asset Sale as follows:

- a) To record the cash proceeds received by Signal from the Asset Sale.
- b) To reflect Signal's retention of its rights to its accounts receivable as of the close of the Asset Sale.
- c) To record the estimated gain on the Asset Sale as if the Asset Sale occurred on September 30, 2016.

[\(Back To Top\)](#)