

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): April 12, 2022

NIGHTFOOD HOLDINGS, INC.
(Exact Name of Registrant as Specified in Charter)

Nevada
(State or Other Jurisdiction
of Incorporation)

000-55406
(Commission
File Number)

46-3885019
(I.R.S. Employer
Identification No.)

520 White Plains Road – Suite 500
Tarrytown, New York 10591
(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: **(888) 888-6444**

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions *fee* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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

Emerging Growth Company

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

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Not applicable	Not applicable	Not applicable

Item 4.01 Change in Registrant's Certifying Accountant

On April 12, 2022, Nightfood Holdings, Inc. (the "Company") dismissed RBSM LLP ("RBSM"), as its independent registered accountant and engaged Gries and Associates, LLC ("Gries"), to serve as its independent registered accounting firm. RBSM's audit reports on the Company's financial statements for the fiscal years ended June 30, 2021 and 2020 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles, except that, the audit reports included an explanatory paragraph with respect to the uncertainty as to the Company's ability to continue as a going concern. During the years ended June 30, 2021 and 2020 and during the subsequent interim periods preceding the date of RBSM's dismissal, there were (i) no disagreements with RBSM on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, and (ii) no reportable events (as that term is defined in Item 304(a)(1)(v) of Regulation S-K). Notwithstanding the foregoing, the Company communicated to RBSM that its internal controls were not effective due to a lack of resources.

Prior to engaging Gries, the Company did not consult with Gries regarding the application of accounting principles to a specific completed or contemplated transaction, or the type of audit opinion that might be rendered on the Company's financial statements.

The Company has requested RBSM to furnish it with a letter addressed to the SEC stating whether it agrees with the statements made above by the Company. The Company has filed this letter as an exhibit to this Form 8-K.

Item 7.01 Regulation FD Disclosure.

On April 17, 2022, the Company issued a press release to announce that it has received its first purchase orders for the national rollout of Nightfood ice cream pints into a major extended-stay hotel chain with approximately 500 locations in the United States. The Company expects additional purchase orders to complete the national rollout in the coming days, with the ice cream scheduled to be in the hotel chain's freezers coast-to-coast in May.

Because of the high-margin nature of hotel distribution, management of the Company believes profitability can be achieved when Nightfood ice cream pint distribution reaches approximately 4,000 hotels, which is approximately 7 percent of the estimated 56,000 hotels in the United States.

The press release, which is furnished as Exhibit 99.1 to this Current Report on Form 8-K, is incorporated herein by reference. The information in this Item 7.01 and Exhibit 99.1 is being furnished pursuant to Item 7.01 and shall not be deemed to be "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section. This Item 7.01 and Exhibit 99.1 will not be deemed an admission as to the materiality of any information herein (including Exhibit 99.1).

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit Number	Description
16.1	Letter from RBSM LLP
99.1	Press release
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: April 18, 2022

NIGHTFOOD HOLDINGS, INC.

By: /s/ Sean Folkson
Name: Sean Folkson
Title: Chief Executive Officer

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April 13, 2022

Securities and Exchange Commission
100 F Street, N.W.
Washington, DC 20549-7561

Dear Sirs/Madams:

We have read Item 4.01 of NightFood Holdings, Inc. (the "Company") Form 8-K dated April 12, 2022, and are in agreement with the statements relating only to RBSM LLP contained therein. We have no basis to agree or disagree with other statements of the Company contained therein.

Very truly yours,

/s/ RBSM LLP
RBSM LLP

New York | Washington, DC | California | Nevada
China | India | Greece
Member of ANTEA International with offices worldwide

Nightfood Receives Purchase Orders for Nationwide Hotel Launch

Sleep-friendly Ice Cream Launching Nationally in Major Extended-Stay Hotel Chain

Tarrytown, NY, April 18, 2022 – Nightfood Holdings, Inc. (OTCQB: NGTF), the sleep-friendly snack company addressing the \$50 billion Americans spend annually on nighttime snacks, announced it has received its first purchase orders for the national rollout of Nightfood ice cream pints into a major extended-stay hotel chain with approximately 500 locations in the United States. Nightfood expects additional purchase orders to complete the national rollout in the coming days, with the ice cream scheduled to be in the hotel chain’s freezers coast-to-coast in May.

The purchase orders include two of Nightfood’s most popular ice cream flavors, Cookies n’ Dreams, and Midnight Chocolate.

“We’re excited to finally be entering national hotel distribution as a result of our successful pilot test last year,” commented Nightfood CEO, Sean Folkson. “I believe hotels have an inherent obligation to make sleep-friendly snacks available for their guests every night and in every location, and this launch of Nightfood is truly breaking new ground. We look forward to proudly sharing more details after Nightfood is available in their locations across the United States.”

Because of the high-margin nature of hotel distribution, Management believes profitability can be achieved when Nightfood ice cream pint distribution reaches approximately 4,000 hotels, which is approximately 7 percent of the estimated 56,000 hotels in the United States. The Company also is in the process of developing additional snack formats such as cookies and single-serve ice cream sandwiches that it hopes to be able to add to national distribution in the coming months.

Folkson continued, “These first purchase orders are so important for reasons beyond our imminent launch into our first major chain. There are tremendous barriers to breaking into national distribution in the hospitality space for a young brand. This is the result of years of hard work. But we believe that it’s also just the start. We expect availability of sleep-friendly snacks to become hotel industry standard. Our goal is for Nightfood snacks, in multiple formats, to be sold in every hotel. We anticipate that securing this coast-to-coast distribution will allow us to rapidly add more hotels to our distribution roster, while also serving as an effective deterrent and defensible competitive advantage against competitors that may wish to enter the sleep-friendly snacking category as we grow it.”

About Nightfood

Nightfood is pioneering the nighttime snack category.

Over 80% of Americans snack regularly at night, resulting in an estimated 700 million nighttime snack occasions weekly, and an annual spend on night snacks of over \$50 billion. The most popular choices are ice cream, cookies, chips, and candy. Recent research confirms such snacks, in addition to being generally unhealthy, can impair sleep, partly due to excess fat and sugar consumed before bed.

Nightfood’s sleep-friendly snacks are formulated by sleep and nutrition experts to contain less of those sleep-disruptive ingredients, along with a focus on ingredients and nutrients that research suggests can support nighttime relaxation and better sleep quality.

Questions can be directed to investors@Nightfood.com

By signing up at ir.nightfood.com, investors can receive updates of filings and news releases in their inbox.

Forward Looking Statements:

This current press release contains "forward-looking statements." Statements in this press release which are not purely historical (including, but not limited to statements that contain words such as "will," "believes," "plans," "anticipates," "expects" and "estimates") are forward-looking statements and include any statements regarding beliefs, plans, expectations or intentions regarding the future, including but not limited to, sales projections, potential customers, any products sold or cash flow from operations.

Actual results could differ from those projected in any forward-looking statements due to numerous factors. Such factors include, among others, (a) the inherent uncertainties associated with distribution of our products, (b) the market acceptance of our products at all levels of distribution and sale, including retail purchasers, wholesalers and hotel chains, (c) the success and commitment of our distribution partners to access distribution channels and successfully engage with sellers of our products, including, supermarkets and hotel chains, and our success in obtaining purchase orders from hotel chains, supermarkets and others, (d) competition from existing and new companies and products and (e) difficulties associated with obtaining financing on acceptable terms. These forward-looking statements are made as of the date of this news release, and we assume no obligation to update the forward-looking statements, or to update the reasons why actual results could differ from those projected in the forward-looking statements. Although we believe that the beliefs, plans, expectations and intentions contained in this press release are reasonable, there can be no assurance that such beliefs, plans, expectations or intentions will prove to be accurate. Investors should consult all of the information set forth herein and should also refer to the risk factors disclosure outlined in our most recent annual report for our last fiscal year, our quarterly reports, and other periodic reports filed from time-to-time with the Securities and Exchange Commission.

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