

1-A: Filer Information

Issuer CIK	<input type="text" value="0001593001"/>
Issuer CCC	<input type="text" value="XXXXXXXX"/>
DOS File Number	<input type="text"/>
Offering File Number	<input type="text" value="024-11941"/>
Is this a LIVE or TEST Filing?	<input checked="" type="radio"/> LIVE <input type="radio"/> TEST
Would you like a Return Copy?	<input type="checkbox"/>
Notify via Filing Website only?	<input type="checkbox"/>
Since Last Filing?	<input type="checkbox"/>

Submission Contact Information

Name	<input type="text"/>
Phone	<input type="text"/>
E-Mail Address	<input type="text"/>

1-A: Item 1. Issuer Information

Issuer Information

Exact name of issuer as specified in the issuer's charter	<input type="text" value="Nightfood Holdings, Inc."/>
Jurisdiction of Incorporation / Organization	<input type="text" value="NEVADA"/>
Year of Incorporation	<input type="text" value="2013"/>
CIK	<input type="text" value="0001593001"/>
Primary Standard Industrial Classification Code	<input type="text" value="SUGAR & CONFECTIONERY PRODUCTS"/>
I.R.S. Employer Identification Number	<input type="text" value="46-3885019"/>
Total number of full-time employees	<input type="text" value="0"/>
Total number of part-time employees	<input type="text" value="0"/>

Contact Information

Address of Principal Executive Offices

Address 1	<input type="text" value="520 White Plains Road, Suite 500"/>
Address 2	<input type="text"/>
City	<input type="text" value="Tarrytown"/>
State/Country	<input type="text" value="NEW YORK"/>
Mailing Zip/ Postal Code	<input type="text" value="10591"/>
Phone	<input type="text" value="888-888-6444"/>

Provide the following information for the person the Securities and Exchange Commission's staff should call in connection with any pre-qualification review of the offering statement.

Name	<input type="text" value="Stephen E. Fox"/>
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Address 1	<input type="text"/>
Address 2	<input type="text"/>
City	<input type="text"/>
State/Country	<input type="text"/>
Mailing Zip/ Postal Code	<input type="text"/>
Phone	<input type="text"/>

Provide up to two e-mail addresses to which the Securities and Exchange Commission's staff may send any comment letters relating to the offering statement. After qualification of the offering statement, such e-mail addresses are not required to remain active.

Financial Statements

Use the financial statements for the most recent period contained in this offering statement to provide the following information about the issuer. The following table does not include all of the line items from the financial statements. Long Term Debt would include notes payable, bonds, mortgages, and similar obligations. To determine "Total Revenues" for all companies selecting "Other" for their industry group, refer to Article 5-03(b)(1) of Regulation S-X. For companies selecting "Insurance", refer to Article 7-04 of Regulation S-X for calculation of "Total Revenues" and paragraphs 5 and 7 of Article 7-04 for "Costs and Expenses Applicable to Revenues".

Industry Group (select one) Banking Insurance Other

Balance Sheet Information

Cash and Cash Equivalents	<input type="text" value="\$ 280877.00"/>
Investment Securities	<input type="text" value="\$ 0.00"/>
Total Investments	<input type="text" value="\$"/>
Accounts and Notes Receivable	<input type="text" value="\$ 93674.00"/>
Loans	<input type="text" value="\$"/>
Property, Plant and Equipment (PP&E):	<input type="text" value="\$ 0.00"/>
Property and Equipment	<input type="text" value="\$"/>
Total Assets	<input type="text" value="\$ 843879.00"/>
Accounts Payable and Accrued Liabilities	<input type="text" value="\$ 578303.00"/>
Policy Liabilities and Accruals	<input type="text" value="\$"/>
Deposits	<input type="text" value="\$"/>
Long Term Debt	<input type="text" value="\$ 0.00"/>
Total Liabilities	<input type="text" value="\$ 578303.00"/>
Total Stockholders' Equity	<input type="text" value="\$ 265579.00"/>
Total Liabilities and Equity	<input type="text" value="\$ 843879.00"/>

Statement of Comprehensive Income Information

Total Revenues	<input type="text" value="\$ 443538.00"/>
Total Interest Income	<input type="text" value="\$"/>
Costs and Expenses Applicable to Revenues	<input type="text" value="\$ 2372873.00"/>
Total Interest Expenses	<input type="text" value="\$"/>

Depreciation and Amortization	\$ 275423.00
Net Income	\$ -2523277.00
Earnings Per Share - Basic	\$ -0.03
Earnings Per Share - Diluted	\$ -0.03
Name of Auditor (if any)	Gries and Associates, LLC (since April 12, 2022)

Outstanding Securities

Common Equity

Name of Class (if any) Common Equity	Common Equity
Common Equity Units Outstanding	95964484
Common Equity CUSIP (if any):	00065412F
Common Equity Units Name of Trading Center or Quotation Medium (if any)	OTCQB

Preferred Equity

Preferred Equity Name of Class (if any)	Preferred Equity
Preferred Equity Units Outstanding	3260
Preferred Equity CUSIP (if any)	000000000
Preferred Equity Name of Trading Center or Quotation Medium (if any)	N/A

Debt Securities

Debt Securities Name of Class (if any)	Debt Securities
Debt Securities Units Outstanding	1086957
Debt Securities CUSIP (if any):	000000000
Debt Securities Name of Trading Center or Quotation Medium (if any)	N/A

1-A: Item 2. Issuer Eligibility

Issuer Eligibility

Check this box to certify that all of the following statements are true for the issuer(s)



- Organized under the laws of the United States or Canada, or any State, Province, Territory or possession thereof, or the District of Columbia.
- Principal place of business is in the United States or Canada.
- Not subject to section 13 or 15(d) of the Securities Exchange Act of 1934.
- Not a development stage company that either (a) has no specific business plan or purpose, or (b) has indicated that its business plan is to merge with an unidentified company or companies.
- Not an investment company registered or required to be registered under the Investment Company Act of 1940.
- Not issuing fractional undivided interests in oil or gas rights, or a similar interest in other mineral rights.
- Not issuing asset-backed securities as defined in Item 1101 (c) of Regulation AB.
- Not, and has not been, subject to any order of the Commission entered pursuant to Section 12(j) of the Exchange Act (15 U.S.C. 78l(j)) within five years before the filing of this offering statement.
- Has filed with the Commission all the reports it was required to file, if any, pursuant to Rule 257 during the two years immediately before the filing of the offering statement (or for such shorter period that the issuer was required to file such reports).

1-A: Item 3. Application of Rule 262

Application Rule 262

Check this box to certify that, as of the time of this filing, each person described in Rule 262 of Regulation A is either not disqualified under that rule or is disqualified but has received a waiver of such disqualification.



Check this box if "bad actor" disclosure under Rule 262(d) is provided in Part II of the offering statement.



1-A: Item 4. Summary Information Regarding the Offering and Other Current or Proposed Offerings

Summary Information

Check the appropriate box to indicate whether you are conducting a Tier 1 or Tier 2 offering

Tier1 Tier2

Check the appropriate box to indicate whether the financial statements have been audited

Unaudited Audited

Types of Securities Offered in this Offering Statement (select all that apply)

Equity (common or preferred stock)

Option, warrant or other right to acquire another security

Does the issuer intend to offer the securities on a delayed or continuous basis pursuant to Rule 251(d)(3)?

Yes No

Does the issuer intend this offering to last more than one year?

Yes No

Does the issuer intend to price this offering after qualification pursuant to Rule 253(b)?

Yes No

Will the issuer be conducting a best efforts offering?

Yes No

Has the issuer used solicitation of interest communications in connection with the proposed offering?

Yes No

Does the proposed offering involve the resale of securities by affiliates of the issuer?

Yes No

Number of securities offered

40000000

Number of securities of that class outstanding

95964484

The information called for by this item below may be omitted if undetermined at the time of filing or submission, except that if a price range has been included in the offering statement, the midpoint of that range must be used to respond. Please refer to Rule 251(a) for the definition of "aggregate offering price" or "aggregate sales" as used in this item. Please leave the field blank if undetermined at this time and include a zero if a particular item is not applicable to the offering.

Price per security

\$ 1.5000

The portion of the aggregate offering price attributable to securities being offered on behalf of the issuer

\$ 7500000.00

The portion of the aggregate offering price attributable to securities being offered on behalf of selling securityholders

\$ 0.00

The portion of the aggregate offering price attributable to all the securities of the issuer sold pursuant to a qualified offering statement within the 12 months before the qualification of this offering statement

\$ 0.00

The estimated portion of aggregate sales attributable to securities that may be sold pursuant to any other qualified offering statement concurrently with securities being sold under this offering statement

\$ 0.00

Total (the sum of the aggregate offering price and aggregate sales in the four preceding paragraphs)

\$ 7500000.00

Anticipated fees in connection with this offering and names of service providers

Underwriters - Name of Service Provider

N/A

Underwriters - Fees

\$ 0.00

Sales Commissions - Name of Service Provider

Spencer Clarke LLC, Dalmore Group, LLC

Sales Commissions - Fee

\$ 475000.00

Finders' Fees - Name of Service Provider

N/A

Finders' Fees - Fees

\$ 0.00

Accounting or Audit - Name of Service Provider

Gries and Associates, LLC (since April 12, 2022)

Accounting or Audit - Fees

\$ 2500.00

Legal - Name of Service Provider

Ruskin Moscou Faltischek, P.C.

Legal - Fees

\$ 25000.00

Promoters - Name of Service Provider	N/A	Promoters - Fees	\$ 0.00
Blue Sky Compliance - Name of Service Provider	N/A	Blue Sky Compliance - Fees	\$ 0.00
CRD Number of any broker or dealer listed:	41316		
Estimated net proceeds to the issuer	\$ 5875400.00		
Clarification of responses (if necessary)	The above assumes the full \$7,500,000 is raised in this offering.		

1-A: Item 5. Jurisdictions in Which Securities are to be Offered

Jurisdictions in Which Securities are to be Offered

Using the list below, select the jurisdictions in which the issuer intends to offer the securities

Selected States and Jurisdictions

ALABAMA
ALASKA
ARIZONA
ARKANSAS
CALIFORNIA
COLORADO
CONNECTICUT
DELAWARE
FLORIDA
GEORGIA
HAWAII
IDAHO
ILLINOIS
INDIANA
IOWA
KANSAS
KENTUCKY
LOUISIANA
MAINE
MARYLAND
MASSACHUSETTS
MICHIGAN
MINNESOTA
MISSISSIPPI
MISSOURI
MONTANA
NEBRASKA
NEVADA
NEW HAMPSHIRE
NEW JERSEY
NEW MEXICO
NEW YORK
NORTH CAROLINA
NORTH DAKOTA
OHIO
OKLAHOMA
OREGON
PENNSYLVANIA
RHODE ISLAND
SOUTH CAROLINA
SOUTH DAKOTA
TENNESSEE
TEXAS
UTAH
VERMONT
VIRGINIA
WASHINGTON
WEST VIRGINIA
WISCONSIN
WYOMING
DISTRICT OF COLUMBIA
PUERTO RICO
ALBERTA, CANADA
BRITISH COLUMBIA, CANADA
MANITOBA, CANADA
NEW BRUNSWICK, CANADA
NEWFOUNDLAND, CANADA
NOVA SCOTIA, CANADA
ONTARIO, CANADA
PRINCE EDWARD ISLAND, CANADA
QUEBEC, CANADA
SASKATCHEWAN, CANADA
YUKON, CANADA
CANADA (FEDERAL LEVEL)

Using the list below, select the jurisdictions in which the securities are to be offered by underwriters, dealers or sales persons or check the appropriate box

None
 Same as the jurisdictions in which the issuer intends to offer the securities

Selected States and Jurisdictions

ALABAMA
ALASKA
ARIZONA
ARKANSAS
CALIFORNIA
COLORADO
CONNECTICUT
DELAWARE
FLORIDA
GEORGIA
HAWAII
IDAHO
ILLINOIS
INDIANA
IOWA
KANSAS
KENTUCKY
LOUISIANA
MAINE
MARYLAND
MASSACHUSETTS
MICHIGAN
MINNESOTA
MISSISSIPPI
MISSOURI
MONTANA
NEBRASKA
NEVADA
NEW HAMPSHIRE
NEW JERSEY
NEW MEXICO
NEW YORK
NORTH CAROLINA
NORTH DAKOTA
OHIO
OKLAHOMA
OREGON
PENNSYLVANIA
RHODE ISLAND
SOUTH CAROLINA
SOUTH DAKOTA
TENNESSEE
TEXAS
UTAH
VERMONT
VIRGINIA
WASHINGTON
WEST VIRGINIA
WISCONSIN
WYOMING
DISTRICT OF COLUMBIA
PUERTO RICO
ALBERTA, CANADA
BRITISH COLUMBIA, CANADA
MANITOBA, CANADA
NEW BRUNSWICK, CANADA
NEWFOUNDLAND, CANADA
NOVA SCOTIA, CANADA
ONTARIO, CANADA
PRINCE EDWARD ISLAND, CANADA
QUEBEC, CANADA
SASKATCHEWAN, CANADA
YUKON, CANADA
CANADA (FEDERAL LEVEL)

1-A: Item 6. Unregistered Securities Issued or Sold Within One Year

Unregistered Securities Issued or Sold Within One Year

None

Unregistered Securities Issued

As to any unregistered securities issued by the issuer of any of its predecessors or affiliated issuers within one year before the filing of this Form 1-A, state:

(a) Name of such issuer	
(b)(1) Title of securities issued	
(2) Total Amount of such securities issued	400000
(3) Amount of such securities sold by or for the account of any person who at the time was a director, officer, promoter or principal securityholder of the issuer of such securities, or was an underwriter of any securities of such issuer.	0
(c)(1) Aggregate consideration for which the securities were issued and basis for computing the amount thereof.	Obligation under Lock-Up Agreement.
(2) Aggregate consideration for which the securities listed in (b)(3) of this item (if any) were issued and the basis for computing the amount thereof (if different from the basis described in (c)(1)).	N/A

Unregistered Securities Issued

As to any unregistered securities issued by the issuer of any of its predecessors or affiliated issuers within one year before the filing of this Form 1-A, state:

(a) Name of such issuer	Nightfood Holdings, Inc.
(b)(1) Title of securities issued	Common Stock
(2) Total Amount of such securities issued	1533672
(3) Amount of such securities sold by or for the account of any person who at the time was a director, officer, promoter or principal securityholder of the issuer of such securities, or was an underwriter of any securities of such issuer.	0
(c)(1) Aggregate consideration for which the securities were issued and basis for computing the amount thereof.	Services
(2) Aggregate consideration for which the securities listed in (b)(3) of this item (if any) were issued and the basis for computing the amount thereof (if different from the basis described in (c)(1)).	Average of \$0.28815 per share.

Unregistered Securities Issued

As to any unregistered securities issued by the issuer of any of its predecessors or affiliated issuers within one year before the filing of this Form 1-A, state:

(a) Name of such issuer	Nightfood Holdings, Inc.
(b)(1) Title of securities issued	Common Stock
(2) Total Amount of such securities issued	8700000
(3) Amount of such securities sold by or for the account of any person who at the time was a director, officer, promoter or principal securityholder of the issuer of such securities, or was an underwriter of any securities of such issuer.	0
(c)(1) Aggregate consideration for which the securities were issued and basis for computing the amount thereof.	Conversion of Series B Preferred Stock
(2) Aggregate consideration for which the securities listed in (b)(3) of this item (if any) were issued and the basis for computing the amount thereof (if different from the basis described in (c)(1)).	N/A

Unregistered Securities Issued

As to any unregistered securities issued by the issuer of any of its predecessors or affiliated issuers within one year before the filing of this Form 1-A, state:

(a) Name of such issuer	Nightfood Holdings, Inc.
(b)(1) Title of securities issued	Warrants
(2) Total Amount of such securities issued	8700000
(3) Amount of such securities sold by or for the account of any person who at the time was a director, officer, promoter or principal securityholder of the issuer of such securities, or was an underwriter of any securities of such issuer.	0
(c)(1) Aggregate consideration for which the securities were issued and basis for computing the amount thereof.	Conversion of Series B Preferred Stock
(2) Aggregate consideration for which the securities listed in (b)(3) of this item (if any) were issued and the basis for computing the amount thereof (if different from the basis described in (c)(1)).	N/A

Unregistered Securities Issued

As to any unregistered securities issued by the issuer of any of its predecessors or affiliated issuers within one year before the filing of this Form 1-A, state:

(a) Name of such issuer	Nightfood Holdings, Inc.
(b)(1) Title of securities issued	Warrants
(2) Total Amount of such securities issued	4000000
(3) Amount of such securities sold by or for the account of any person who at the time was a director, officer, promoter or principal securityholder of the issuer of such securities, or was an underwriter of any securities of such issuer.	0
(c)(1) Aggregate consideration for which the securities were issued and basis for computing the amount thereof.	The aggregate principal amount of a Secured Promissory Note pursuant to a Securities Purchase Agreement.
(2) Aggregate consideration for which the securities listed in (b)(3) of this item (if any) were issued and the basis for computing the amount thereof (if different from the basis described in (c)(1)).	N/A

Unregistered Securities Issued

As to any unregistered securities issued by the issuer of any of its predecessors or affiliated issuers within one year before the filing of this Form 1-A, state:

(a) Name of such issuer	Nightfood Holdings, Inc.
(b)(1) Title of securities issued	Warrants
(2) Total Amount of such securities issued	878260
(3) Amount of such securities sold by or for the account of any person who at the time was a director, officer, promoter or principal securityholder of the issuer of such securities, or was an underwriter of any securities of such issuer.	878260
(c)(1) Aggregate consideration for which the securities were issued and basis for computing the amount thereof.	Compensatory warrants to placement agent.
(2) Aggregate consideration for which the securities listed in (b)(3) of this item (if any) were issued and the basis for computing the amount thereof (if different from the basis described in (c)(1)).	Number of warrants issued based upon 10% of capital raised or debt incurred.

Unregistered Securities Issued

As to any unregistered securities issued by the issuer of any of its predecessors or affiliated issuers within one year before the filing of this Form 1-A, state:

(a) Name of such issuer	Nightfood Holdings, Inc.
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(b)(1) Title of securities issued	Warrants
(2) Total Amount of such securities issued	1600000
(3) Amount of such securities sold by or for the account of any person who at the time was a director, officer, promoter or principal securityholder of the issuer of such securities, or was an underwriter of any securities of such issuer.	1600000
(c)(1) Aggregate consideration for which the securities were issued and basis for computing the amount thereof.	Exercise of outstanding warrants at exercise price per share of \$0.01.
(2) Aggregate consideration for which the securities listed in (b)(3) of this item (if any) were issued and the basis for computing the amount thereof (if different from the basis described in (c)(1)).	\$16,000

Unregistered Securities Issued

As to any unregistered securities issued by the issuer of any of its predecessors or affiliated issuers within one year before the filing of this Form 1-A, state:

(a) Name of such issuer	Nightfood Holdings, Inc.
(b)(1) Title of securities issued	Common Stock Purchase Warrant
(2) Total Amount of such securities issued	2800000
(3) Amount of such securities sold by or for the account of any person who at the time was a director, officer, promoter or principal securityholder of the issuer of such securities, or was an underwriter of any securities of such issuer.	0
(c)(1) Aggregate consideration for which the securities were issued and basis for computing the amount thereof.	Consideration under Securities Purchase Agreement.
(2) Aggregate consideration for which the securities listed in (b)(3) of this item (if any) were issued and the basis for computing the amount thereof (if different from the basis described in (c)(1)).	N/A

Unregistered Securities Issued

As to any unregistered securities issued by the issuer of any of its predecessors or affiliated issuers within one year before the filing of this Form 1-A, state:

(a) Name of such issuer	Nightfood Holdings, Inc.
(b)(1) Title of securities issued	Returnable Common Stock Purchase Warrants
(2) Total Amount of such securities issued	7000000
(3) Amount of such securities sold by or for the account of any person who at the time was a director, officer, promoter or principal securityholder of the issuer of such securities, or was an underwriter of any securities of such issuer.	0
(c)(1) Aggregate consideration for which the securities were issued and basis for computing the amount thereof.	Consideration under Securities Purchase Agreement.
(2) Aggregate consideration for which the securities listed in (b)(3) of this item (if any) were issued and the basis for computing the amount thereof (if different from the basis described in (c)(1)).	N/A

Unregistered Securities Issued

As to any unregistered securities issued by the issuer of any of its predecessors or affiliated issuers within one year before the filing of this Form 1-A, state:

(a) Name of such issuer	Nightfood Holdings, Inc.
(b)(1) Title of securities issued	Compensatory Warrants

(2) Total Amount of such securities issued

119260

(3) Amount of such securities sold by or for the account of any person who at the time was a director, officer, promoter or principal securityholder of the issuer of such securities, or was an underwriter of any securities of such issuer.

0

(c)(1) Aggregate consideration for which the securities were issued and basis for computing the amount thereof.

Compensation pursuant to Finder's Fee Agreement

(2) Aggregate consideration for which the securities listed in (b)(3) of this item (if any) were issued and the basis for computing the amount thereof (if different from the basis described in (c)(1)).

N/A

Unregistered Securities Issued

As to any unregistered securities issued by the issuer of any of its predecessors or affiliated issuers within one year before the filing of this Form 1-A, state:

(a) Name of such issuer

Nightfood Holdings, Inc.

(b)(1) Title of securities issued

Promissory Note

(2) Total Amount of such securities issued

1

(3) Amount of such securities sold by or for the account of any person who at the time was a director, officer, promoter or principal securityholder of the issuer of such securities, or was an underwriter of any securities of such issuer.

0

(c)(1) Aggregate consideration for which the securities were issued and basis for computing the amount thereof.

700000

(2) Aggregate consideration for which the securities listed in (b)(3) of this item (if any) were issued and the basis for computing the amount thereof (if different from the basis described in (c)(1)).

N/A

Unregistered Securities Issued

As to any unregistered securities issued by the issuer of any of its predecessors or affiliated issuers within one year before the filing of this Form 1-A, state:

(a) Name of such issuer

Nightfood Holdings, Inc.

(b)(1) Title of securities issued

Returnable Common Stock Purchase Warrants

(2) Total Amount of such securities issued

10869566

(3) Amount of such securities sold by or for the account of any person who at the time was a director, officer, promoter or principal securityholder of the issuer of such securities, or was an underwriter of any securities of such issuer.

0

(c)(1) Aggregate consideration for which the securities were issued and basis for computing the amount thereof.

Obligation under Most Favored Nation Amendment Agreement.

(2) Aggregate consideration for which the securities listed in (b)(3) of this item (if any) were issued and the basis for computing the amount thereof (if different from the basis described in (c)(1)).

N/A

Unregistered Securities Issued

As to any unregistered securities issued by the issuer of any of its predecessors or affiliated issuers within one year before the filing of this Form 1-A, state:

(a) Name of such issuer

Nightfood Holdings, Inc.

(b)(1) Title of securities issued

Returnable Common Stock Purchase Warrants

(2) Total Amount of such securities issued

1086957

(3) Amount of such securities sold by or for the account of any person who at the time was a director, officer, promoter or principal securityholder of the issuer of such securities, or was an underwriter of any securities of such issuer.

0

(c)(1) Aggregate consideration for which the securities were issued and basis for computing the amount thereof.

Compensatory warrants to placement agent.

(2) Aggregate consideration for which the securities listed in (b)(3) of this item (if any) were issued and the basis for computing the amount thereof (if different from the basis described in (c)(1)).

N/A

Unregistered Securities Issued

As to any unregistered securities issued by the issuer of any of its predecessors or affiliated issuers within one year before the filing of this Form 1-A, state:

(a) Name of such issuer

Nightfood Holdings, Inc.

(b)(1) Title of securities issued

Common Stock

(2) Total Amount of such securities issued

500000

(3) Amount of such securities sold by or for the account of any person who at the time was a director, officer, promoter or principal securityholder of the issuer of such securities, or was an underwriter of any securities of such issuer.

0

(c)(1) Aggregate consideration for which the securities were issued and basis for computing the amount thereof.

Compensatory shares to placement agent.

(2) Aggregate consideration for which the securities listed in (b)(3) of this item (if any) were issued and the basis for computing the amount thereof (if different from the basis described in (c)(1)).

N/A

Unregistered Securities Act

(d) Indicate the section of the Securities Act or Commission rule or regulation relied upon for exemption from the registration requirements of such Act and state briefly the facts relied upon for such exemption

Section 4(a)(2), as transactions by an issuer not involving any public offering.

PRELIMINARY OFFERING CIRCULAR DATED OCTOBER 17, 2022

AN OFFERING STATEMENT PURSUANT TO REGULATION A RELATING TO THESE SECURITIES HAS BEEN FILED WITH THE SECURITIES AND EXCHANGE COMMISSION. INFORMATION CONTAINED IN THIS PRELIMINARY OFFERING CIRCULAR IS SUBJECT TO COMPLETION OR AMENDMENT. THESE SECURITIES MAY NOT BE SOLD NOR MAY OFFERS TO BUY BE ACCEPTED BEFORE THE OFFERING STATEMENT FILED WITH THE COMMISSION IS QUALIFIED. THIS PRELIMINARY OFFERING CIRCULAR SHALL NOT CONSTITUTE AN OFFER TO SELL OR THE SOLICITATION OF AN OFFER TO BUY NOR MAY THERE BE ANY SALES OF THESE SECURITIES IN ANY STATE IN WHICH SUCH OFFER, SOLICITATION OR SALE WOULD BE UNLAWFUL BEFORE REGISTRATION OR QUALIFICATION UNDER THE LAWS OF ANY SUCH STATE. WE MAY ELECT TO SATISFY OUR OBLIGATION TO DELIVER A FINAL OFFERING CIRCULAR BY SENDING YOU A NOTICE WITHIN TWO BUSINESS DAYS AFTER THE COMPLETION OF OUR SALE TO YOU THAT CONTAINS THE URL WHERE THE FINAL OFFERING CIRCULAR OR THE OFFERING STATEMENT IN WHICH SUCH FINAL OFFERING CIRCULAR WAS FILED MAY BE OBTAINED.

Nightfood Holdings, Inc.
520 White Plains Road, Suite 500
Tarrytown, New York 10591
(888) 888-6444; <https://ir.nightfood.com/>

OFFERING SUMMARY

Offering up to 5,000,000 Units

**Each Unit consisting of 4 shares of Common Stock, par value \$0.001 and
4 Common Stock Purchase Warrants, each exercisable into one share of common stock at a price equal to
125% of the final offering price per share in this Offering,
Minimum Investment: \$900.00**

SEE "SECURITIES BEING OFFERED" AT PAGE 41

	Price to Public ⁽¹⁾	Underwriting Discount and Commissions ⁽²⁾	Proceeds to Issuer	Proceeds to Other Persons
Per Share/Unit	\$ 0.50-\$1.50	\$ 0.09	\$ 0.41-\$1.41	\$ 0.00
Total Maximum	\$ 7,500,000 ⁽³⁾	\$ 450,000	\$ 7,050,000	\$ 0.00

- (1) Investors who purchase less than \$1,250 of Units shall in addition be required to pay a \$30.00 surcharge to cover transfer agent fees to issue the shares of common stock underlying the Units.
- (2) The Company has engaged Dalmore Group, LLC, member FINRA/SIPC ("Dalmore"), to act as the broker-dealer of record in connection with this offering, but not for underwriting or placement agent services. This includes a 1% commission, but it does not include the one-time set-up and consulting fees in the aggregate amount of \$25,000, payable by the Company to Dalmore. The Company has also engaged Spencer Clarke LLC as a placement agent to offer the 5,000,000 Units to prospective investors. See "Plan of Distribution" for details.
- (3) The total maximum price to the public and proceeds to issuer assumes that the Units are sold at \$1.50 per Unit. Except where otherwise expressly stated herein (e.g., see "Dilution" at Page 13), this offering circular assumes each Unit will be sold at \$1.50 per Unit.

Nightfood Holdings, Inc. (which we refer to as "we," "us," "our" or the "Company") is offering (this "Offering") up to 5,000,000 units, each unit consisting of 4 shares of common stock and 4 common stock purchase warrants ("Unit"), being offered at a price range to be determined after qualification pursuant to Rule 253(b). We have provided a bona fide estimate of \$0.50 - \$1.50 per Unit. This Offering will terminate at the earlier of: (1) the date at which the Maximum Offering Amount has been sold, (2) one year from the qualification of this circular or _____, 2023, or (3) the date at which the Offering is earlier terminated by the Company at its sole discretion. The Offering is being conducted on a best-efforts basis with the targeted maximum offering amount of \$7,500,000 (the "Maximum Offering Amount"). There is no minimum offering amount in this Offering, subject to investor minimums of \$900.00. The Company may undertake one or more closings on a rolling basis, and the proceeds of this Offering will not be placed into an escrow account. After each closing, funds tendered by investors will be made available to the Company assuming the Company has accepted the investors' subscription for the shares. After the initial closing of this Offering, we expect to hold closings on at least a monthly basis.

Investing in our securities is highly speculative and involves a high degree of risk. You should carefully consider the information set forth in the "Risk Factors" section beginning on page 5 before deciding to invest.

THE UNITED STATES SECURITIES AND EXCHANGE COMMISSION DOES NOT PASS UPON THE MERITS OF OR GIVE ITS APPROVAL TO ANY SECURITIES OFFERED OR THE TERMS OF THE OFFERING, NOR DOES IT PASS UPON THE ACCURACY OR COMPLETENESS OF ANY OFFERING CIRCULAR OR OTHER SOLICITATION MATERIALS. THESE SECURITIES ARE OFFERED PURSUANT TO AN EXEMPTION FROM REGISTRATION WITH THE COMMISSION; HOWEVER, THE COMMISSION HAS NOT MADE AN INDEPENDENT DETERMINATION THAT THE SECURITIES OFFERED ARE EXEMPT FROM REGISTRATION.

GENERALLY, NO SALE MAY BE MADE TO YOU IN THIS OFFERING IF THE AGGREGATE PURCHASE PRICE YOU PAY IS MORE THAN 10% OF THE GREATER OF YOUR ANNUAL INCOME OR NET WORTH. DIFFERENT RULES APPLY TO ACCREDITED INVESTORS AND NON-NATURAL PERSONS. BEFORE MAKING ANY REPRESENTATION THAT YOUR INVESTMENT DOES NOT EXCEED APPLICABLE THRESHOLDS, WE ENCOURAGE YOU TO REVIEW RULE 251(d)(2)(i)(C) OF REGULATION A. FOR GENERAL INFORMATION ON INVESTING, WE ENCOURAGE YOU TO REFER TO www.investor.gov.

Sale of these securities will commence on approximately [*], 2022.

The Company is following the "Offering Circular" format of disclosure under Regulation A.

The date of this offering circular is [*], 2022

EXPLANATORY NOTE

The purpose of this Amendment No. 2 to the Form 1-A and accompanying Offering Circular is to file Exhibit 11.3, and Exhibit 12.1 included herewith, and remove the reference to Exhibit 13.1, as the Company will not be engaging in any Test the Waters activities. Accordingly, the Company has not made any changes to the Offering Circular other than with respect to such exhibits and accordingly only Exhibit 11.3 and 12.1 are included herein.

PART III - EXHIBITS

Exhibit	Description
2.1	Certificate of Incorporation (1)
2.2	Articles of Amendment (2)
2.3	By-Laws (1)
2.4	Certificate of Designation – Series A Preferred Stock (3)
2.5	Certificate of Designation – Series B Preferred Stock (4)
3.1	Form of Warrant (4)
3.2	Form of 8% Original Issue Discount Senior Secured Promissory Notes (5)
3.3	Form of Common Stock Purchase Warrant (5)
3.4*	Form of Common Stock Purchase Warrant Agreement that comprises a part of the Units
3.5	Common Stock Purchase Warrant dated September 23, 2022 (9)
3.6	Common Stock Purchase Warrant, Returnable, dated September 23, 2022 (9)
4.1*	Form of the Subscription Agreement for the Offering
6.1	Lease Receipt and terms and conditions (6)
6.2	Form of Subscription Agreement (4)
6.3	Settlement and Exchange Agreement between the Registrant and Eagle (4)
6.4	Letter of Engagement between the Registrant and Spencer Clarke (4)
6.5	Consulting Agreement with Sean Folkson (7)
6.6	Agreement For Shareholder Lock-Up And Acquisition Of Warrants with Sean Folkson (8)
6.7	Form of Securities Purchase Agreement (5)
6.8	Form of Security Agreement (5)
6.9	Form of Pledge Agreement (5)
6.10	Form of Registration Rights Agreement (5)
6.11	Form of Guarantee (5)
6.12*	Broker-Dealer Agreement with Dalmore, LLC
6.13*	Amendment to Letter of Engagement between the Registrant and Spencer Clarke
6.14	Securities Purchase Agreement dated September 23, 2022 (9)
6.15	Promissory Note dated September 23, 2022 (9)
6.16	Most Favored Nation Amendment dated September 23, 2022 (9)
6.17	Subordination Agreement dated September 22, 2022 (9)
6.18	Finder's Fee Agreement with JH Darbie & Co., dated as of August 22, 2022 (9)
6.19	Securities Purchase Agreement dated September 23, 2022 (9)
11.1*	Consent of RBSM LLP
11.2*	Consent of Gries & Associates, LLC
11.3**	Consent of Ruskin Moscou Faltischek PC (included in Exhibit 12.1)
12.1**	Opinion of Ruskin Moscou Faltischek PC

* Previously filed.

** Filed herewith.

- (1) Incorporated by reference to the Registrant's Registration Statement on Form S-1 (Registration Number: 333-193347)
- (2) Incorporated by reference to the Registrant's Current Report on Form 8-K, filed September 20, 2017
- (3) Incorporated by reference to the Registrant's Current Report on Form 8-K, filed July 17, 2018
- (4) Incorporated by reference to the Registrant's Current Report on Form 8-K, filed April 23, 2021
- (5) Incorporated by reference to the Registrant's Current Report on Form 8-K, filed December 16, 2021
- (6) Incorporated by reference to the Registrant's Annual Report on Form 10-K for Fiscal Year ended June 30, 2017
- (7) Incorporated by reference to the Registrant's Current Report on Form 8-K, filed December 28, 2021
- (8) Incorporated by reference to the Registrant's Current Report on Form 8-K, filed January 20, 2022
- (9) Incorporated by reference to the Registrant's Current Report on Form 8-K, filed September 28, 2022

SIGNATURES

Pursuant to the requirements of Regulation A, the issuer certifies that it has reasonable grounds to believe that it meets all the requirements for filing on Form 1-A and has duly caused this offering statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Tarrytown, New York, on October 17, 2022.

Nightfood Holdings, Inc.

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

This offering statement has been signed by the following persons in the capacities and on the dates indicated.

Sean Folkson
President, Chief Executive Officer, Director
(principal executive, financial and accounting officer)

/s/ Nisa Amoils

Nisa Amoils
Director

October 17, 2022

/s/ Dr. Thanuja Hamilton

Thanuja Hamilton
Director

October 17, 2022

/s/ Tom Morse

Tom Morse
Director

October 17, 2022



October 14, 2022

Nightfood Holdings, Inc.
520 White Plains Road, Suite 500
Tarrytown, New York 10591

Ladies and Gentlemen:

We have acted as counsel to Nightfood Holdings, Inc., a Nevada corporation (the "Company"), in connection with the preparation and filing of an offering statement on Form 1-A, as amended (File No. 024-11941) (the "Offering Statement"), with the Securities and Exchange Commission (the "Commission"). The Offering Statement covers the contemplated sale of up to 5,000,000 units, with each unit consisting of four (4) shares of the Company's common stock, par value \$0.001 per share and four (4) common stock purchase warrants, each exercisable into one share of common stock at a price equal to 125% of the final offering price per unit in the offering (the "Units").

In connection with this opinion, we have examined originals or copies, certified or otherwise identified to our satisfaction, of the following:

1. Certificate of Incorporation of the Company;
2. Bylaws of the Company;
3. The Offering Statement as filed by the Company; and
4. Written consents of the Board of Directors of the Company approving the offering of the Shares under the Offering Statement.

We have also examined the originals or copies of such documents, corporate records and other instruments and undertaken such further inquiry as we have deemed necessary or appropriate for purposes of this opinion. In such examination, we have assumed the following: (a) the authenticity of original documents and the genuineness of all signatures; (b) the legal capacity of all natural persons, the accuracy and completeness of all documents submitted to us; (c) the conformity to the originals of all documents submitted to us as copies; (d) the genuineness of all signatures contained in the records, documents, instruments and certificates we have reviewed; and (e) the truth, accuracy and completeness of the information, representations and warranties contained in the records, documents, instruments and certificates we have reviewed. This opinion letter is given, and all statements herein are made, in the context of the foregoing.

Based on and subject to the foregoing, we are of the opinion that the Units, when paid for and issued in the manner described in the Offering Statement will be duly authorized, validly issued, fully paid and non-assessable.

The information set forth herein is as of the date hereof. We assume no obligation to advise you of changes that may hereafter be brought to our attention. We are members of the Bar of the State of New York. We do not express any opinion concerning the laws of any jurisdiction other than (i) the State of New York, (ii) the Federal laws of the United States and (iii) Title 7 of the Nevada Revised Statutes. Our opinion is based on statutory laws and judicial decisions that are in effect on the date hereof, and we do not opine with respect to any law, regulation, rule or governmental policy that may be enacted or adopted after the date hereof, nor do we assume any responsibility to advise you of future changes in our opinion. We do not express an opinion on any matters other than those expressly set forth in this letter.

No opinion is expressed herein with respect to the qualification of the Units under the securities or blue sky laws of any state or any foreign jurisdiction.

We hereby consent to the use and filing of this opinion as an exhibit to the Offering Statement as filed with the Commission. In giving this consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission promulgated thereunder.

Very truly yours,
/s/ Ruskin Moscou Faltischek, P.C.
RUSKIN MOSCOU FALTISCHEK, P.C.