

**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): May 02, 2022**

**AIRGAIN, INC.**

(Exact name of Registrant as Specified in Its Charter)

**Delaware**  
(State or Other Jurisdiction  
of Incorporation)

**001-37851**  
(Commission File Number)

**95-4523882**  
(IRS Employer  
Identification No.)

**3611 Valley Centre Drive  
Suite 150  
San Diego, California**  
(Address of Principal Executive Offices)

**92130**  
(Zip Code)

**Registrant's Telephone Number, Including Area Code: 760 579-0200**

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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

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

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

<b>Title of each class</b>	<b>Trading Symbol(s)</b>	<b>Name of each exchange on which registered</b>
Common stock, par value \$0.0001 per share	AIRG	NASDAQ Global Market

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

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.

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

The Audit Committee (the "Audit Committee") of the Board of Directors of Airgain, Inc. (the "Company") has completed a competitive process to review the appointment of the Company's independent registered public accounting firm for the year ending December 31, 2022.

As a result of this process, effective May 2, 2022, the Audit Committee approved the appointment of Grant Thornton LLP ("Grant Thornton") as the Company's independent registered public accounting firm for the year ending December 31, 2022, with such appointment to be effective immediately following the filing of the Company's quarterly report on Form 10-Q for the quarter ended March 31, 2022 ("Q'1 Form 10-Q"). In connection with the appointment of Grant Thornton, management notified KPMG LLP ("KPMG") that the auditor-client relationship will cease immediately upon filing of the Q'1 Form 10-Q.

During the Company's two most recent fiscal years and through the date of this Current Report on Form 8-K, (i) there were no disagreements with KPMG on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements if not resolved to KPMG's satisfaction, would have caused them to make reference in connection with their opinion to the subject matter of the disagreement; and (ii) there were no "reportable events" within the meaning set forth in Item 304(a)(1)(v) of Regulation S-K.

The audit reports of KPMG on the consolidated financial statements of the Company as of and for the years ended December 31, 2021 and 2020 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles, except as follows:

KPMG's report on the consolidated financial statements of the Company and its subsidiary as of and for the years ended December 31, 2021 and 2020, contained a separate paragraph stating that "As discussed in Notes 2 and 11 to the consolidated financial statements, the Company has changed its method of accounting for leases as of January 1, 2021 due to the adoption of Accounting Standards Codification Topic 842, Leases."

The Company has provided KPMG with a copy of the disclosures in this Current Report on Form 8-K and has requested that KPMG furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not KPMG agrees with the Company's statements in this Item 4.01. Attached as Exhibit 16.1 hereto is a copy of KPMG's letter.

In addition, during the Company's two most recent fiscal years and through the date of this Current Report on Form 8-K, neither the Company, nor anyone on the Company's behalf, consulted Grant Thornton with respect to (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of the audit opinion that might be rendered on the Company's financial statements, and no written report or oral advice was provided to the Company that Grant Thornton concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issue, or (ii) any matter that was either the subject of any "disagreement," as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions thereto, between the Company and KPMG, or a "reportable event," as defined in Item 304(a)(1)(v) of Regulation S-K.

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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.

Airgain, Inc.

Date: May 2, 2022

By: /s/ Jacob Suen  
Jacob Suen, President and CEO

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May 2, 2022  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Ladies and Gentlemen:

We are currently principal accountants for Airgain, Inc. and, under the date of March 21, 2022, we reported on the consolidated financial statements of Airgain, Inc. as of and for the years ended December 31, 2021 and 2020. On May 2, 2022, we were notified that Airgain, Inc. engaged Grant Thornton as its principal accountant for the year ending December 31, 2022 and that the auditor-client relationship with KPMG LLP will cease upon the filing of the March 31, 2022 Form 10-Q. We have read Airgain, Inc.'s statements included under Item 4.01 of its Form 8-K dated May 2, 2022, and we agree with such statements, except that we are not in a position to agree or disagree with Airgain Inc.'s statements that the change was approved by the audit committee of the board of directors and that Grant Thornton was not engaged regarding the application of accounting principles to a specified transaction or the type of audit opinion that might be rendered on Airgain Inc.'s consolidated financial statements.

/s/ KPMG LLP

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