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): March 26, 2022

## Via Renewables, Inc.

(Exact Name of Registrant as Specified in its Charter)

Delaware (State or Other Jurisdiction of Incorporation) **001-36559** (Commission File Number) 46-5453215 (IRS Employer Identification Number)

12140 Wickchester Ln, Suite 100

Houston, Texas 77079 (Address of principal executive offices)

(713) 600-2600

(Registrant's telephone number, including area code)

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:

Title of each class	<u>Trading Symbols(s)</u>	Name of exchange on which registered
Class A common stock, par value \$0.01 per share	VIA	The NASDAQ Global Select Market
8.75% Series A Fixed-to-Floating Rate Cumulative Redeemable Perpetual Preferred Stock, par value \$0.01 per share	VIASP	The NASDAQ Global Select 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  $\Box$ 

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 a Registrant's Certifying Accountant.

#### Decision Not to Re-Appoint Independent Registered Public Accounting Firm.

On March 26, 2022, the Audit Committee (the "Committee") of the Board of Directors of Via Renewables, Inc. (the "Company") determined not to reappoint Ernst & Young LLP ("EY") as the Company's independent public accounting firm for the Company's fiscal year ending December 31, 2022 and notified EY of such decision on March 28, 2022.

The audit reports of EY on the Company's consolidated financial statements for the fiscal years ended December 31, 2021 and 2020 did not contain an adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles. In connection with the audits of the Company's consolidated financial statements for the fiscal years ended December 31, 2021 and 2020, and through March 26, 2022, there were no disagreements with EY on any matters of accounting principles or practices, financial statement disclosure, or auditing scope and procedures which, if not resolved to the satisfaction of EY, would have caused EY to make reference to the matter in their report. There were no "reportable events" (as that term is described in Item 304(a)(1)(v) of Regulation S-K) during the two fiscal years ended December 31, 2021 and 2020 and the interim period through March 26, 2022.

The Company provided EY with a copy of this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission ("SEC") and requested that EY furnish it with a letter addressed to the SEC stating whether it agrees with the above statements in this Current Report on Form 8-K. A copy of EY's letter, dated March 31, 2022, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

## Appointment of New Independent Registered Public Accounting Firm.

On March 26, 2022, the Committee approved the appointment of Grant Thornton LLP ("Grant Thornton") as the Company's independent registered public accounting firm commencing with the quarter ending March 31, 2022 and for the fiscal year ending December 31, 2022. The change will be effective upon Grant Thornton's completion of its standard client acceptance process and execution of an engagement letter.

During the two fiscal years ended December 31, 2021 and 2020 and the interim period through March 31, 2022, the Company has not consulted with Grant Thornton on any matter relating to either (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's consolidated financial statements; or (ii) any matter that was the subject of a "disagreement" (as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) or any "reportable event" (as that term is defined in Item 304(a)(1)(iv) of Regulation S-K.

## Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No.	Description
17.1	
16.1	Letter to the Securities and Exchange Commission from Ernst & Young LLP dated March 31, 2022.
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).

## 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.

Dated: March 31, 2022

## Via Renewables, Inc.

By: /s/ Mike Barajas Name: Mike Barajas Title: Chief Executive Officer



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March 31, 2022

Securities and Exchange Commission

100 F Street, N.E.

Washington, DC 20549

Ladies and Gentlemen:

We have read Item 4.01 of Form 8-K dated March 31, 2022, of Via Renewables, Inc. and are in agreement with the statements contained in the first, second and third paragraphs on page two therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ Ernst & Young LLP