

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

**FORM 8-K/A
(Amendment No. 1)**

CURRENT REPORT

**Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934**

Date of report (Date of earliest event reported): September 13, 2023

HOUR LOOP, INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction
of incorporation)

001-41204

(Commission
File Number)

47-2869399

(I.R.S. Employer
Identification Number)

8201 164th Ave NE #200, Redmond, WA 98052-7615

(Address of principal executive offices)

(206) 385-0488 ext. 100

(Registrant's telephone number, including area code)

N/A

(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 (see General Instruction A.2.)

- 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

Common Stock

Trading Symbol(s)

HOUR

Name of each exchange on which registered

The Nasdaq Capital Market

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.

Explanatory Note

On September 19, 2023, Hour Loop, Inc. (the “Company”) filed with the Securities and Exchange Commission (the “Commission”) a Current Report on Form 8-K (the “Original 8-K”) to disclose that the Audit Committee of the Company’s Board of Directors (i) had discharged TPS Thayer, LLC (“TPS”) as the Company’s independent registered public accounting firm, and (ii) appointed HTL International, LLC as the Company’s new independent registered accounting firm. The Company provided TPS with a copy of the disclosure contained in the Original 8-K, prior to its filing, and requested that TPS furnish the Company a letter addressed to the Commission stating whether or not it agreed with the statements therein and, if not, stating the respects in which it did not agree (the “Auditor Letter”). As of September 19, 2023, the date on which the Original 8-K was filed, the Company had not yet received the Auditor Letter from TPS.

On September 26, 2023, TPS furnished the Company with its Auditor Letter. The Company is filing this Amendment No. 1 to the Original 8-K solely to provide the Auditor Letter as an exhibit to this filing. Except as set forth herein, there have been no changes to the Original 8-K.

Item 4.01. Changes in Registrant’s Certifying Accountant.*(a) Dismissal of Independent Registered Public Accounting Firm*

On September 13, 2023, the Audit Committee of the Board of Directors of Hour Loop, Inc. (the “Company”) discharged TPS Thayer, LLC (“TPS”), the Company’s independent registered public accounting firm.

TPS’ reports on the Company’s financial statements for the fiscal years ended December 31, 2022 and 2021 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 such reports expressed substantial doubt regarding the Company’s ability to continue as a going concern. Furthermore, during the Company’s fiscal years ended December 31, 2022 and 2021 and through September 13, 2023, there have been no disagreements with TPS on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to TPS’ satisfaction, would have caused TPS to make reference to the subject matter of the disagreement in connection with its reports on the Company’s financial statements for such periods.

For the fiscal years ended December 31, 2022 and 2021 and through September 13, 2023, there were no “reportable events” as that term is described in Item 304(a)(1)(v) of Regulation S-K.

The Company provided TPS with a copy of the disclosure contained herein, prior to its filing with the Securities and Exchange Commission (the “Commission”), and requested that TPS furnish the Company a letter addressed to the Commission stating whether or not it agreed with the statements herein and, if not, stating the respects in which it does not agree. TPS’ letter is attached hereto as Exhibit 16.1.

(b) Engagement of New Independent Registered Accounting Firm

On September 13, 2023, the Audit Committee appointed HTL International, LLC (“HTL”) as the Company’s new independent registered accounting firm. During the Company’s two most recent fiscal years and through September 13, 2023, neither the Company nor anyone acting on the Company’s behalf consulted HTL with respect to any of the matters or reportable events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

Item 9.01. Financial Statement and Exhibits.*(d) Exhibits*

Exhibit No.	Description
16.1	Letter, dated September 26, 2023, from TPS Thayer, LLC to Securities and Exchange Commission.
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.

HOURL LOOP, INC.

Dated: September 27, 2023

By: /s/ Sam Lai

Name: Sam Lai

Title: Chief Executive Officer and Interim Chief Financial Officer



September 26, 2023

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

Ladies and Gentlemen:

We have read Hour Loop, Inc.'s Form 8-K dated September 26, 2023, and we agree with the statements set forth in the Form 8-K, insofar as they relate to our firm. We have no basis to agree or disagree with other statements made by the registrant contained therein.

Very truly yours,

/s/ TPS Thayer, LLC

TPS Thayer, LLC
Sugar Land, Texas

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