
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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): **October 21, 2020**

RTW RETAILWINDS, INC.

(Exact name of registrant as specified in its charter)

DELAWARE
(State or other jurisdiction of incorporation)

1-32315
(Commission File Number)

33-1031445
(IRS Employer Identification No.)

**330 West 34th Street
9th Floor
New York, New York 10001**
(Address of principal executive offices, including Zip Code)

(212) 884-2000
(Registrant's telephone number, including area code)

Not Applicable
(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:

<u>Title of each class</u>	<u>Trading Symbol(s)</u>	<u>Name of each exchange on which registered</u>
Common Stock, par value \$0.001 per share	RTWIQ	OTC Pink

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.

On October 21, 2020, BDO USA, LLP (“BDO”), the independent registered public accounting firm of RTW Retailwinds, Inc. (the “Company”), sent the Company’s Board of Directors a letter notifying the Company that BDO was resigning as the Company’s auditor. The Company’s Board of Directors did not recommend or approve BDO’s resignation.

- BDO’s reports on the Company’s consolidated financial statements as of and for the fiscal years ended February 1, 2020 and February 2, 2019 did not contain an adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles;
- During the Company’s two most recent fiscal years ended February 1, 2020 and February 2, 2019 and the subsequent interim period through October 21, 2020, (i) there were no disagreements within the meaning of Item 304(a)(1)(iv) of Regulation S-K, between the Company and BDO on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, any of which that, if not resolved to BDO’s satisfaction, would have caused BDO to make reference to the subject matter of any such disagreement in connection with its reports for such years and interim period, and (ii) there were no reportable events within the meaning of Item 304(a)(1)(v) of Regulation S-K.

The Company has provided a copy of this Current Report on Form 8-K to BDO and requested that BDO furnish to the Company a letter addressed to the SEC stating whether it agrees with the Company’s statements in this Current Report on Form 8-K and, if not, stating the respects in which it disagrees, to permit the Company to file the response letter with the SEC within the required timeframe. The letter furnished by BDO on October 22, 2020 is filed herewith as Exhibit 16.

The Company has not selected an independent registered public accounting firm to replace BDO.

Item 9.01 Financial Statements and Exhibits.

The following exhibit is filed herewith:

<u>Exhibit Number</u>	<u>Description</u>
<u>16</u>	<u>Letter dated October 22, 2020 from BDO USA, LLP to the Securities and Exchange Commission.</u>

SIGNATURES

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

RTW RETAILWINDS, INC.

Date: October 26, 2020

Name: /s/ Sheamus Toal
Sheamus Toal
Title: Chief Executive Officer and
Chief Financial Officer



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622 Third Ave, Suite 3100
New York, NY 10017

October 22, 2020

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

We have been furnished with a copy of the response to Item 4.01 of Form 8-K for the event that occurred on October 21, 2020, to be filed by our former client, RTW Retailwinds, Inc. We agree with the statements made in response to that Item insofar as they relate to our Firm.

Very truly yours,

BDO USA, LLP

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.
