

Contango ORE, Inc.
Form 8-K
November 17, 2017

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): November 16, 2017

CONTANGO ORE, INC.
(Exact name of Registrant as specified in its charter)

Delaware
(State or 27-3431051
other 001-35770 (I.R.S.
jurisdiction of (Commission Employer
incorporation File Number) Identification
or No.)
organization)

3700 Buffalo
Speedway,
Suite 925
Houston,
Texas 77098
(Address of (Zip Code)
principal
executive
offices)

Registrant's
Telephone
Number,
including
area code:
(713)
877-1311

Not Applicable
(Former name, former address and former fiscal year, if changed since last report)

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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))

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.

(a) Effective November 16, 2017, Hein & Associates LLP ("Hein"), the independent registered public accounting firm for Contango ORE, Inc. and its subsidiary, Peak Gold, Inc. (together, the "Company"), combined with Moss Adams LLP ("Moss Adams"). As a result of this transaction, on November 16, 2017, Hein effectively resigned as the independent registered public accounting firm for the Company. Concurrent with such resignation, the Audit Committee (the "Committee") of the Board of Directors (the "Board") of the Contango ORE, Inc. approved the engagement of Moss Adams as the new independent registered public accounting firm for the Company.

The report from Hein on the Company's consolidated financial statements for the fiscal years ended June 30, 2017 and June 30, 2016 do not contain an adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles generally accepted in the United States of America ("GAAP").

During the Company's two most recent fiscal years ended June 30, 2017 and June 30, 2016, and through the date hereof, there were (1) no disagreements with Hein on any matter of GAAP or practices, financial statement disclosures, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of Hein, would have caused Hein to make reference to the subject matter of the disagreements in connection with its reports, and (2) no events of the type listed in paragraphs (A) through (D) of Item 304(a)(1)(v) of Regulation S-K.

The Company provided Hein 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 Hein furnish the Company with a letter addressed to the SEC stating whether or not Hein agree with the above statements. The letter from Hein is filed with this Current Report on Form 8-K as Exhibits 16.1.

(b) As set forth above, the Committee approved the engagement of Moss Adams as the Company's new independent registered public accounting firm. On November 16, 2017, the Company formally engaged Moss Adams as its independent registered public accounting firm.

During the Company's two most recent fiscal years ended June 30, 2017 and June 30, 2016, and during the subsequent interim period through November 16, 2017, neither the Company, nor anyone on its behalf, has consulted Moss Adams with respect to (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, and neither a written report was provided to the Company nor oral advice was provided to the Company that Moss Adams concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No. Description of Exhibit

<u>16.1</u>	<u>Letter from Hein & Associates LLP to the Securities and Exchange Commission dated November 17, 2017.</u>
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SIGNATURE

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.

CONTANGO ORE, INC.

By: /s/ Leah Gaines

Leah Gaines

Vice President and Chief Financial Officer

Dated: November 17, 2017