

**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

November 30, 2022

Date of report (date of earliest event reported)

**Digi International Inc.**

(Exact name of registrant as specified in its charter)

Delaware

(State of Incorporation)

1-34033

(Commission file number)

41-1532464

(I.R.S. Employer Identification No.)

9350 Excelsior Blvd., Suite 700  
Hopkins, Minnesota

(Address of principal executive offices)

55343

(Zip Code)

(952) 912-3444

(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	Trading Symbol	Name of each exchange on which registered
Common Stock, par value \$0.01 per share	DGII	The Nasdaq Stock Market LLC

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 November 30, 2022, the Audit Committee of the Board of Directors of Digi International Inc. dismissed Grant Thornton LLP, which had been serving as our independent registered public accounting firm. On the same date, the Audit Committee approved the engagement of Deloitte & Touche LLP to audit our financial statements for the fiscal year ending September 30, 2023, subject to Deloitte & Touche LLP’s standard client acceptance procedures and execution of an engagement letter. The decisions were recommended and approved by the Audit Committee after conducting a process that included consideration of auditor rotation.

During the fiscal years ended September 30, 2022 and September 30, 2021 and the subsequent interim period through and including November 30, 2022, there were no (i) disagreements between us and Grant Thornton LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Grant Thornton LLP, would have caused it to make reference thereto in its reports on the financial statements for such years or (ii) “reportable events” as that term is defined in Item 304(a)(1)(v) of Regulation S-K. The reports of Grant Thornton LLP on our consolidated financial statements and the effectiveness of internal control over financial reporting, which were included in our Annual Reports on Form 10-K for the fiscal years ended September 30, 2022 and 2021, did not contain an adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

We have provided Grant Thornton LLP with a copy of the foregoing disclosure and requested that they furnish a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of the letter from Grant Thornton LLP is attached as Exhibit 16.1 to this Current Report on Form 8-K.

During the fiscal years ended September 30, 2022 and September 30, 2021 and the subsequent interim period through and including November 30, 2022, we did not consult with Deloitte & Touche LLP regarding 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 our financial statements, and no written report or oral advice was provided that Deloitte & Touche LLP concluded was an important factor considered by us 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 that term is defined in Item 304(a)(1)(iv) of Regulation S-K or a “reportable event” as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

Item 9.01. Financial Statements and Exhibits.

<u>No.</u>	<u>Description</u>	<u>Manner of Filing</u>
<a href="#">16.1</a>	<a href="#">Letter from Grant Thornton LLP, dated December 5, 2022</a>	<a href="#">Filed Electronically</a>
104	The cover page from the Current Report on Form 8-K formatted in Inline XBRL	Furnished Electronically

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**SIGNATURES**

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

Date: December 5, 2022

DIGI INTERNATIONAL INC.

By: /s/ David H. Sampsell  
David H. Sampsell  
Vice President of Corporate Development, General Counsel &  
Corporate Secretary

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December 5, 2022

U.S. Securities and Exchange Commission  
Office of the Chief Accountant  
100 F Street, NE  
Washington, DC 20549

Re: Digi International Inc.  
File No. 1-34033

Dear Sir or Madam:

We have read Item 4.01 of Form 8-K of Digi International Inc. dated December 5, 2022, and agree with the statements concerning our Firm contained therein.

Very truly yours,

/s/ GRANT THORNTON LLP

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