

**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): September 11, 2020**

**EXTREME NETWORKS, INC.**  
(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction  
of incorporation)

**000-25711**  
(Commission  
File No.)

**77-0430270**  
(I.R.S. Employer  
Identification No.)

**6480 Via Del Oro**  
**San Jose, California 95119**  
(Address of principal executive offices)

**Registrant's telephone number, including area code:**  
**(408) 579-2800**

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(s)	Name of each exchange on which registered
Common Stock	EXTR	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

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) Dismissal of Previous Independent Registered Public Accounting Firm.*

On September 4, 2020, the Audit Committee (the "Audit Committee") of the Board of Directors of Extreme Networks, Inc. (the "Company") dismissed KPMG LLP ("KPMG") as the Company's independent registered public accounting firm, effective immediately. The decision by the Audit Committee was made to reduce ongoing costs related to the Company's annual audit.

KPMG's audit reports on the Company's consolidated financial statements for each of the two most recent fiscal years ended June 30, 2020 and June 30, 2019 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 as follows:

- KPMG's report on the Company's consolidated financial statements as of and for the year ended June 30, 2020 contained a separate paragraph stating that "As discussed in Note 2 to the consolidated financial statements, the Company has changed its method of accounting for leases as of July 1, 2019 due to the adoption of Accounting Standards Update 2016-02, Leases, and several related amendments, as issued by the Financial Accounting Standards Board."

During the Company's two most recent fiscal years ended June 30, 2020 and June 30, 2019 and during the subsequent interim period through September 4, 2020, there were (i) no disagreements within the meaning of Item 304(a)(1)(iv) of Regulation S-K with KPMG on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures, which if not resolved to KPMG's satisfaction, would have caused KPMG to make reference to the subject matter of the disagreements in its reports on the Company's consolidated financial statements for such years, and (ii) no "reportable events" as defined in Item 304(a)(1)(v) of Regulation S-K, except for the material weakness in the Company's internal control over financial reporting as disclosed in the Company's Quarterly Report on Form 10-Q for the interim period ended March 31, 2019 related to the ineffective design of certain process level controls addressing the accuracy of sales orders entered by the Company.

Pursuant to Item 304(a)(3) of Regulation S-K, the Company provided KPMG with a copy of the disclosures in this Current Report on Form 8-K (this "Report") prior to filing this Report with the Securities and Exchange Commission (the "SEC"). The Company has requested that KPMG furnish a letter addressed to the SEC stating whether or not KPMG agrees with the statements above. A copy of KPMG's letter dated September 11, 2020 is filed as Exhibit 16.1 to this Report.

##### *(b) Appointment of New Independent Registered Public Accounting Firm.*

The Audit Committee, on and effective as of September 4, 2020, appointed Ernst & Young LLP ("EY") as the Company's independent registered public accounting firm for the Company's fiscal year ended June 30, 2021, based on a comparison of costs and considering EY's experience in the Company's industry and business model.

During the Company's two most recent fiscal years ended June 30, 2020 and June 30, 2019 and during the subsequent interim period through September 4, 2020, neither the Company nor anyone acting on its behalf has consulted with EY, regarding either: (i) the application of accounting principles to a specific transaction, 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 nor oral advice was provided to the Company that EY concluded was an important factor considered by the Company in reaching a decision as to any 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) 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.**

16.1 [Letter from KPMG LLP to the SEC, dated September 11, 2020](#)

104 Cover Page Interactive Data File (embedded within the Inline XBRL document).

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## 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.

Date: September 11, 2020

**EXTREME NETWORKS, INC.**

By: /s/ REMI THOMAS

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Remi Thomas

*Executive Vice President, Chief Financial Officer  
(Principal Accounting Officer)*

September 11, 2020

Securities and Exchange Commission  
Washington, DC 20549

Ladies and Gentlemen:

We were previously principal accountants for Extreme Networks, Inc. (Extreme) and, under the date of August 31, 2020, we reported on the consolidated financial statements of Extreme as of and for the years ended June 30, 2020 and 2019. On September 4, 2020, we were dismissed. We have read Extreme's statements included under Item 4.01 of its Form 8-K dated September 11, 2020 and we agree with such statements, except that we are not in a position to agree or disagree with the Company's statements that the change was approved by the Audit Committee of the board of directors and the decision by the Audit Committee to change auditors was made to reduce ongoing costs related to the Company's annual audit, or any of the Company's statements in Item 4.01(b).

Very truly yours,

/s/ KPMG LLP