

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): March 14, 2022

LANDS' END, INC.
(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or other jurisdiction of
incorporation)

001-09769
(Commission File Number)

36-2512786
(IRS Employer
Identification No.)

1 Lands' End Lane
Dodgeville, Wisconsin
(Address of principal executive offices)

53595
(Zip Code)

Registrant's telephone number, including area code: (608) 935-9341

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 (see General Instructions A.2. below):

- 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, par value \$0.01 per share	LE	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.

Explanatory Note

This Form 8-K Amendment No. 1 (this “Amendment”) amends the Current Report on Form 8-K, dated March 14, 2022 (the “Original Form 8-K”), filed by Lands’ End, Inc. (the “Company”) with the U.S. Securities and Exchange Commission (the “SEC”) on March 18, 2022, in which the Company reported that the Audit Committee of the Board of Directors (the “Audit Committee”) of the Company approved the dismissal of Deloitte & Touche LLP (“Deloitte”), effective with the conclusion of the audit for the fiscal year ended January 28, 2022. The Amendment is being filed to disclose the date on which the audit was completed and, therefore, the effective date of its dismissal, as well as to update paragraph (a) of the Original Form 8-K to include disclosure relating to the Company’s fiscal year ended January 28, 2022.

Item 4.01. Changes in Registrant’s Certifying Accountant.

(a) Dismissal of independent registered public accounting firm.

The Audit Committee of the Company recently completed a process to determine which audit firm would serve as the Company’s independent registered public accounting firm, beginning with the fiscal year ending January 27, 2023. Deloitte, the Company’s independent registered public accounting firm for the fiscal year ended January 28, 2022 (“Fiscal 2021”) was invited to participate and participated in the process. Deloitte has served as the Company’s independent registered public accounting firm since 2012. On March 14, 2022, the Company, with the approval of the Audit Committee, notified Deloitte that Deloitte was being dismissed as the Company’s independent registered public accounting firm, effective with the conclusion of the audit for Fiscal 2021. The audit was completed, and Deloitte’s audit report was included in the Company’s Annual Report on Form 10-K for Fiscal 2021, on March 24, 2022.

During the Company’s fiscal years ended January 29, 2021 and January 28, 2022 and through March 24, 2022, the date on which the Company filed its Annual Report on Form 10-K for Fiscal 2021, the Company has not had any disagreement with Deloitte on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures, which disagreement, if not resolved to Deloitte’s satisfaction, would have caused Deloitte to make reference to the subject matter of the disagreement in their reports on the Company’s consolidated financial statements. In addition, during the Company’s fiscal years ended January 29, 2021 and January 28, 2022 and through March 24, 2022, the date on which the Company filed its Annual Report on Form 10-K for Fiscal 2021, there were no “reportable events” as that term is defined in Item 304(a)(1)(v) of Regulation S-K. Deloitte’s reports on the Company’s consolidated financial statements as of and for the fiscal years ended January 29, 2021 and January 28, 2022 did not contain any adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

The audit report for the fiscal year ended January 29, 2021 included an explanatory paragraph regarding the Company’s adoption of ASU No. 2016-02, *Leases (Topic 842)* as of February 2, 2019 using the modified retrospective method.

The Company provided Deloitte with a copy of this Amendment prior to its filing with the SEC and requested that Deloitte furnish it with a letter addressed to the SEC stating whether or not it agrees with the above statements in Item 4.01(a). A copy of Deloitte’s letter, dated March 30, 2022, is filed as Exhibit 16.1 to this Amendment.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

<u>Exhibit Number</u>	<u>Exhibit Description</u>
16.1	Letter to Securities and Exchange Commission from Deloitte & Touche LLP, dated March 30, 2022
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).

SIGNATURE

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 hereunto duly authorized.

LANDS' END, INC.

Date: March 30, 2022

By: /s/ James Gooch

Name: James Gooch

Title: President and Chief Financial Officer

Deloitte.

Deloitte & Touche LLP
111 S. Wacker Drive
Chicago, IL 60606
USA

March 30, 2022

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-7561

Dear Sirs/Madams:

We have read Item 4 of Lands' End, Inc.'s Form 8-K/A dated March 14, 2022, and to be filed on March 30, 2022, and we agree with the statements made therein.

Yours truly,

/s/ Deloitte & Touche LLP