
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13a-16 OR 15d-16
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

For the month of May 2022

Commission File Number: 001-36532

SPHERE 3D CORP.

**895 Don Mills Road, Bldg. 2, Suite 900
Toronto, Ontario, M3C1W3, Canada
(Address of principal executive offices)**

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F:

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

The information contained in this Form 6-K is incorporated by reference into, or as additional exhibits to, as applicable, the registrant's outstanding registration statements.

SUBMITTED HERewith

Exhibits

[99.1](#) [Notice of Change of Auditor](#)

[99.2](#) [Letter of Former Auditor](#)

[99.3](#) [Letter of Successor Auditor](#)

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, thereunto duly authorized.

SPHERE 3D CORP.

Date: May 6, 2022

/s/ Patricia Trompeter

Name: Patricia Trompeter

Title: Chief Executive Officer

**Notice of Change of Auditor
Pursuant to NI 51-102 (Part 4.11)**

TO: Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission

AND TO: Smythe LLP
MaloneBailey, LLP

RE: Notice of Change of Auditor

TAKE NOTICE THAT:

Pursuant to National Instrument 51-102 Continuous Disclosure Obligations, Sphere 3D Corp. (the "**Company**") advises that effective May 4, 2022 (the "**Effective Date**"), Smythe LLP (the "**Former Auditors**") have resigned as the auditors of the Company and that MaloneBailey, LLP (the "**Successor Auditor**") have been appointed as the Company's auditor in their place.

The resignation of the Former Auditors and the appointment of the Successor Auditor was approved by the Company's audit committee and board of directors.

There have been no reservations in the Former Auditor's reports in connection with the audits of the two most recently completed fiscal years.

There are no reportable events, including disagreements, consultations or unresolved issues, as such terms are defined in National Instrument 51-102.

The contents of this Notice have been reviewed by the board of directors of the Company.

Dated this 4th day of May, 2022.

SPHERE 3D CORP.

Per: 

Kurt Kalbfleisch
Chief Financial Officer



May 4, 2022

Kurt Kalbfleisch, Chief Financial Officer and
Duncan McEwan, Audit Committee Chairman
Sphere 3D Corp.
895 Don Mills Road, Bldg. 2, Suite 900
Toronto, Ontario, M3C1W3
Canada

Re: Sphere 3D Corp. (the "Company").

Dear Mr. Kalbfleisch and Mr. McEwan:

We hereby tender our resignation as auditors of the Company effective immediately. We have read the Company's Change of Auditor Notice (the "Notice") dated May 4, 2022 and that based on our current knowledge, we are in agreement with the information contained in such Notice.

We appreciate the opportunity to have served as auditors of the Company for the past several years.

Yours truly,

Smythe LLP

Smythe LLP

HLC/1429600

Smythe LLP | smythecpa.com

Vancouver
1700 – 475 Howe St
Vancouver, BC V6C 2B3
T: 604 687 1231
F: 604 688 4675

Langley
600 – 19933 88 Ave
Langley, BC V2Y 4K5
T: 604 282 3600
F: 604 357 1376

Nanaimo
201 – 1825 Bowen Rd
Nanaimo, BC V9S 1H1
T: 250 755 2111
F: 250 984 0886



May 5, 2022

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs:

**Re: Sphere 3D Corp. ("the Company")
Notice of Change of Auditor**

In accordance with Section 4.11 of National Instrument 51-102, we have reviewed the Company's Change of Auditor Notice ("the Notice") dated May 4, 2022. Based on our information as of this date we agree with the statements contained in the Notice pertaining to us. We have no basis on which to agree or disagree with the other statements contained in the Notice.

MaloneBailey, LLP

10370 Richmond Avenue, Suite 600, Houston, Texas 77042 713.343.4286

Zhongzhou Holdings Financial Center (Tower B) #2205 No. 88, Haide Yi Road, Nanshan District, Shenzhen, P.R. China 518054 86.755.86278659

Jintai Guoyi Tower #2007-2008 No. 103, Chaoyang North Road, Chaoyang District, Beijing, P.R. China 100123 86.010.85563995

www.malonebailey.com

Public Company Accounting Oversight Board Registered AICPA
An Independently Owned and Operated Member of Nexia International

