

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

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**September 12, 2017**

Date of Report (Date of Earliest event reported)

**SHARING SERVICES, INC.**

(Exact Name of Registrant as Specified in Charter)

|                                                                                                                       |                                               |                                                        |
|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------|
| <b>Nevada</b><br>(State or other Jurisdiction<br>Of incorporation)                                                    | <b>333-205310</b><br>(Commission File Number) | <b>30-0869786</b><br>(IRS Employer Identification No.) |
| <b>930 S. 4<sup>th</sup> Street, Suite 150, Las Vegas, NV</b><br>(Address of principal executive offices)             |                                               | <b>91081</b><br>(Zip code)                             |
| Registrant's telephone number, including area code:                                                                   |                                               | <b>(714) 203-06717</b>                                 |
| <hr/> <p style="text-align: center;"><b>N/A</b><br/>(Former Name or Former Address, If Changed Since Last Report)</p> |                                               |                                                        |

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 13c-4(c) under the Exchange Act (17 CFR 240.13c-4(c))
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**Item 4.01 Changes in Registrant’s Certifying Account.**

**(a) Dismissal of Independent Accountants**

Effective September 12, 2017 (the “ Effective Date ”), Sharing Services, Inc., a Nevada corporation (the “ Company ”), dismissed PLS CPA, a Professional Corporation (“ PLS ”), as the Company’s principal independent registered public accounting firm. The decision to dismiss PLS was approved by the Company’s board of directors (the “ Board ”) effective as of the Effective Date.

No report prepared by PLS included in the Company’s financial statements for the past two (2) fiscal years, as well as the subsequent interim periods through the Effective Date, contained an adverse opinion, disclaimers of opinion or was qualified or modified as to uncertainty, audit scope or accounting principles, except that the financial statements of the Company for the fiscal year ended April 30, 2017 expressed, in an explanatory paragraph, substantial doubt about the Company’s ability to continue as a going concern due to net losses in operating activities, a working capital deficit and an accumulated deficit.

During the Company’s two (2) most recent fiscal years, as well as the subsequent interim period through the Effective Date, there have been no disagreements (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) between the Company and PLS on any matter of accounting principles or practices, financial statement disclosures, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of PLS, would have caused it to make reference to the subject of such disagreements in connection with any report prepared by PLS. Further, there have been no reportable events (as described in Item 304(a)(1)(v) of Regulation S-K).

The Company provided PLS with a copy of this Current Report on Form 8-K and requested that PLS furnish the Company with a letter addressed to the Securities Exchange Commission stating whether PLS agrees with the above statements, and, if not, stating the respects in which it does not agree. A copy of the responsive letter of PLS is attached to this Current Report as Exhibit 16.1.

**(b) New Independent Accountants**

On September 12, 2017, the Board approved the engagement of Ankit Consulting Services, Inc., Certified Public Accountants of Rancho Santa Margarita, California (“ ACS ”) as the Company’s new principal independent registered public accounting firm to audit the Company’s financial statements. Neither the Company, nor anyone on its behalf, consulted with ACS on any matters described in Item 304(a)(2) of Regulation S-K during the Company’s two (2) most recent fiscal years or any subsequent period prior to engaging ACS.

**Item 9.01. Financial Statements and Exhibits .**

**(d) Exhibits**

| <u>EXHIBIT NO.</u> | <u>DESCRIPTION</u>                                                                                                                      | <u>LOCATION</u>   |
|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 16.1               | Letter of PLS CPA Corporation dated September 12, 2017 concerning dismissal as principal independent registered public accounting firm. | Provided herewith |

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this Current Report on Form 8-K to be signed on its behalf by the undersigned hereunto duly authorized.

Date: September 12, 2017

**SHARING SERVICES, INC.**

By: /s/ Jordan Brock

Name: Jordan Brock

Title: Chief Executive Officer

Exhibit 16.1

**PLS CPA, A Professional Corp.**

◆ 4725 MERCURY STREET SUITE 210 ◆ SAN DIEGO ◆ CALIFORNIA 92111 ◆  
◆ TELEPHONE (858)722-5953 ◆ FAX (858) 761-0341 ◆ FAX (858) 764-5480  
◆ E-MAIL changgpark@gmail.com ◆

September 12, 2017

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

Ladies and Gentlemen

We have read the statements included under Item 4.01 in the Form 8-K, dated September 12, 2017 of Sharing Services, Inc. to be filed with the Securities and Exchange Commission and we agree with such statements insofar as they relate to our dismissal.

We have no basis to agree or disagree with any other statements of the Registrant contained therein.

Very truly yours,

**/s/ pls cpa**

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PLS CPA, A Professional Corp.