

LCNB CORP  
Form 8-K/A  
March 06, 2014

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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FORM 8K/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): January 2, 2014

LCNB CORP.

(Exact name of Registrant as specified in its Charter)

Ohio  
(State or other jurisdiction of  
incorporation)

0-26121  
(Commission File No.)

31-1626393  
(IRS Employer Identification  
Number)

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2 North Broadway, Lebanon, Ohio  
(Address of principal executive offices)

45036  
(Zip Code)

Registrant's telephone number, including area code: (513) 932-1414

N/A

(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 Instruction A.2. below):

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Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

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Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

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Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

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Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 4.01**

**Changes in Registrant's Certifying Accountant.**

(a) Dismissal of Independent Registered Public Accountant

On January 2, 2014, the Audit Committee (the "Audit Committee") of the Board of Directors of LCNB Corp. (the "Company") approved the dismissal of J.D. Cloud & Co. L.L.P. ("J.D. Cloud") as the Company's external independent registered public accountant, effective as of the date of J.D. Cloud's completion of the audit services for the fiscal year ending December 31, 2013 and the filing of the Company's 2013 Annual Report on Securities and Exchange Commission Form 10-K. J.D. Cloud was chosen, however, to provide internal audit services to the Company beginning with the fiscal year ending December 31, 2014. On March 5, 2014, the Company filed its Form 10-K for the fiscal year ended December 31, 2013, indicating that J.D. Cloud's term as the Company's external independent registered public accountant has ended.

The reports of J.D. Cloud on the Company's consolidated financial statements for the fiscal years ended December 31, 2013 and 2012 did not contain any adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the Company's fiscal years ended December 31, 2013 and 2012, and through March 5, 2014, the date of J.D. Cloud's dismissal, there were no (i) disagreements (as that term is defined in Item 304(a)(1)(iv) of Regulation S-K) between the Company and J.D. Cloud on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to J.D. Cloud's satisfaction would have caused J.D. Cloud to make reference to the subject matter of the disagreement in connection with its reports for such years, or (ii) "reportable events" (as that term is defined in Item 304(a)(1)(v) of Regulation S-K).

The Company has provided J.D. Cloud with a copy of this Form 8-K/A and requested that J.D. Cloud provide the Company with a letter addressed to the Securities and Exchange Commission stating whether or not J.D. Cloud agrees with the above disclosures. A copy of J.D. Cloud's letter, dated March 6, 2014, is attached as Exhibit 16.1.

(b) Newly Appointed Independent Registered Public Accountant

On January 2, 2014, the Audit Committee approved the appointment of BKD, LLP ("BKD") as the Company's external independent registered public accounting firm to perform external independent audit services beginning with the fiscal year ending December 31, 2014. Immediately prior to this appointment BKD provided internal audit services to the Company. The effective date of BKD's engagement as the Company's external independent registered public accounting firm for the fiscal year ending December 31, 2014 is March 5, 2014.

During the Company's fiscal years ending December 31, 2013 and 2012 and through March 5, 2014, neither the Company, nor anyone on its behalf, consulted BKD 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 with respect to the consolidated financial statements of the Company, in any case where a written report or oral advice was provided to the Company by BKD that BKD 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 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).

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**Item 9.01 Financial Statements and Exhibits.**

(d)

Exhibits.

**Exhibit No.**

**Description**

16.1

Letter from J.D. Cloud & Co. L.L.P. addressed to the Securities and Exchange Commission, dated as of March 6, 2014

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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 thereunto duly authorized.

LCNB CORP.

Date: March 6, 2014

By: /s/ Robert C. Haines II

Robert C. Haines II

Chief Financial Officer