

CHICAGO RIVET & MACHINE CO
Form 8-K
June 10, 2014

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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) June 5, 2014

Chicago Rivet & Machine Co.
(Exact Name of Registrant as Specified in Charter)

Illinois
(State or Other Jurisdiction of Incorporation)

000-01227
(Commission File Number)

36-0904920
(IRS Employer Identification No.)

901 Frontenac Road, Naperville, Illinois
(Address of Principal Executive Offices)

60563
(Zip Code)

Registrant's telephone number, including area code (630) 357-8500

(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):

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))

Item 4.01. Changes in Registrant's Certifying Accountant.

On June 5, 2014, the Audit Committee of the Board of Directors ("the Board") of Chicago Rivet & Machine Co. (the "Company") dismissed Grant Thornton LLP ("Grant Thornton") as the Company's independent registered public accounting firm.

The reports of Grant Thornton on the financial statements of the Company for the fiscal years ended December 31, 2013 and December 31, 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 fiscal years ended December 31, 2013 and December 31, 2012, and the subsequent interim period through March 31, 2014, there were no (a) "disagreements" as that term is defined in Item 304(a)(1)(iv) of Regulation S-K, between the Company and Grant Thornton on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements that, if not resolved to Grant Thornton's satisfaction, would have caused Grant Thornton to make reference to the subject matter of the disagreement in their reports on the financial statements for such years; or (b) "reportable events" as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Grant Thornton with a copy of the disclosures it is making in this Current Report on Form 8-K and requested from Grant Thornton a letter addressed to the Securities and Exchange Commission indicating whether it agrees with the statements made herein. A copy of Grant Thornton's letter dated June 6, 2014 is attached as Exhibit 16.1.

Contemporaneous with the determination to dismiss Grant Thornton, the Audit Committee of the Company's Board engaged Crowe Horwath LLP ("Crowe") as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2014.

During the fiscal years ended December 31, 2013 and December 31, 2012, and the subsequent interim period through March 31, 2014, neither the Company nor anyone acting on its behalf has consulted with Crowe regarding (i) the application of accounting principles to a specific completed or contemplated transaction, or the type of audit opinion that might be rendered on the Company's financial statements, and, as such, no written report or oral advice was provided, or (ii) any matter that was either the subject of a "disagreement" or "reportable event" as those terms are defined in Item 304(a)(1) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits.

16 Grant Thornton letter addressed to the Securities and Exchange Commission regarding change in certifying accountant.

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.

CHICAGO RIVET & MACHINE CO.

Date: June 6, 2014

/s/ Michael J. Bourg
Michael J. Bourg
President and Treasurer

Exhibit Index

Exhibit No. Exhibit

16 Grant Thornton letter addressed to the Securities and Exchange Commission regarding change in certifying accountant.