KINGSTONE COMPANIES, INC. Form 8-K

January 08, 2013

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: January 7, 2013 (Date of earliest event reported)

KINGSTONE COMPANIES, INC. (Exact Name of Registrant as Specified in Charter)

Delaware 0-1665 36-2476480 (State or Other Jurisdiction (Commission File No.) (IRS Employer Identification of Incorporation) Number)

> 1154 Broadway, Hewlett, 11557 NY (Address of Principal(Z i p Executive Offices) Code)

> > Registrant's telephone number, including area code: (516) 374-7600

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 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 4.01. Changes in Registrant's Certifying Accountant.

On January 7, 2013, Kingstone Companies, Inc. (the "Company") engaged Marcum LLP ("Marcum") as its independent registered public accountants to audit the consolidated financial statements of the Company as of December 31, 2012 and for the year then ended. Concurrently, the Company dismissed EisnerAmper LLP ("EisnerAmper") as its independent registered public accountants. The Audit Committee of the Board of Directors of the Company (the "Audit Committee") approved the engagement of Marcum and the dismissal of EisnerAmper.

The report of EisnerAmper on the Company's consolidated financial statements as of December 31, 2011 and 2010 and for the fiscal years then ended did not contain an adverse opinion or a disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the Company's past two fiscal years and the subsequent period prior to EisnerAmper's dismissal, (a) there were no disagreements with EisnerAmper on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to the satisfaction of EisnerAmper, would have caused EisnerAmper to make reference thereto in its reports on the consolidated financial statements for such years; and (b) there were no reportable events as described in Item 304(a)(1)(v) of Regulation S-K promulgated by the Securities and Exchange Commission ("Regulation S-K").

The Company provided EisnerAmper with a copy of the foregoing disclosures and requested that EisnerAmper furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with such disclosures. Attached as Exhibit 16.1 is a copy of EisnerAmper's letter, dated January 7, 2013.

No consultations occurred between the Company and Marcum during the two most recent fiscal years and the subsequent interim period prior to Marcum's appointment regarding either (i) the application of accounting principles to a specific completed or contemplated transaction, the type of audit opinion that might be rendered on the Company's financial statements, or other information provided that was considered by the Company in reaching a decision as to an accounting, auditing or financial reporting issue, or (ii) any matter that was the subject of disagreements (as defined in Item 304(a)(1)(iv) of Regulation S-K) or a reportable event (as defined in Item 304(a)(1)(v) of Regulation S-K).

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

16.1 Letter from EisnerAmper LLP to the Securities and Exchange Commission dated January 7, 2013.

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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 hereunto duly authorized.

KINGSTONE COMPANIES, INC.

January 7, 2013 By: /s/ Barry B. Goldstein

Barry B. Goldstein

President