

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

**Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934**

April 11, 2019

Date of Report (Date of earliest event reported)

ICC Holdings, Inc.

(Exact name of registrant as specified in its charter)

Pennsylvania
(State or other
jurisdiction
of incorporation)

1-681903
(Commission
File Number)

81-3359409
(IRS Employer
Ident. No.)

225 20th Street, Rock Island, Illinois
(Address of principal executive offices)

61201
(Zip Code)

(309) 793-1700
Registrant's telephone number, including area code

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:

- 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))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (17 CFR §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 4.01 Change in Registrant's Certifying Accountant

On April 11, 2019, ICC Holdings, Inc. (the "Company") received notice from its registered public accounting firm, BKD, LLP ("BKD"), that BKD will resign effective following the filing of the Company's Form 10-Q for the quarter ended March 31, 2019. BKD's resignation was not due to any reason related to the Company's financial reporting or accounting operations, policies or practices.

BKD's audit reports on the Company's consolidated financial statements as of and for the fiscal years ended December 31, 2018 and 2017 did not contain an adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended December 31, 2018 and 2017, and the subsequent interim period through April 11, 2019, there were (i) no disagreements (as described in Item 304(a)(1)(iv) of Regulation S-K) between the Company and BKD on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, any of which, if not resolved to BKD's satisfaction, would have caused BKD to make reference thereto in their reports, and (ii) no "reportable events" within the meaning of Item 304(a)(1)(v) of Regulation S-K.

In accordance with Item 304(a)(3) of Regulation S-K, the Company provided BKD with a copy of the disclosures it is making in this Current Report on Form 8-K and requested that BKD furnish a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements made herein. A copy of BKD's letter, dated April 11, 2019, is filed as Exhibit 16.1 hereto.

On April 11, 2019, the Audit Committee of the Company's Board of Directors engaged Johnson Lambert, LLP ("Johnson Lambert") as the Company's independent registered public accounting firm for the Company's fiscal year ending December 31, 2019.

During the fiscal years ended December 31, 2018 and 2017, and the subsequent interim periods through April 11, 2019, neither the Company nor anyone on its behalf consulted with Johnson Lambert regarding (i) the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements or the effectiveness of internal controls over financial reporting, and neither a written report nor oral advice was provided to the Company that Johnson Lambert concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue, (ii) any matter that was the subject of a "disagreement" within the meaning of Item 304(a)(1)(iv) of Regulation S-K, or (iii) any "reportable event" within the meaning of Item 304(a)(1)(v) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

[Exhibit 16.1](#) Letter of BKD LLP, dated April 12, 2019

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.

ICC HOLDINGS, INC.

Dated: April 12, 2019

By: /s/ Arron K. Sutherland
Arron K. Sutherland
President, Chief Executive Officer
and
Director

April 11, 2019

Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Commissioners:

We have read the statements made by ICC Holdings, Inc., which we understand will be filed with the Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K, as part of the Form 8-K of ICC Holdings, Inc. dated April 12, 2019. We agree with the statements in such Form 8-K as they pertain to **BKD, LLP**.

Regards,

/s/ **BKD, LLP**

Cincinnati, Ohio
