

Commercial Vehicle Group, Inc.  
Form 8-K  
March 19, 2012

**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**

**Date of Report (Date of Earliest Event Reported): March 14, 2012**

**Commercial Vehicle Group, Inc.**

**(Exact name of registrant as specified in its charter)**

**Delaware**  
**(State or other jurisdiction**  
  
**of incorporation)**

**001-34365**  
**(Commission**  
  
**File Number)**

**41-1990662**  
**(I.R.S. Employer**  
  
**Identification No.)**

Edgar Filing: Commercial Vehicle Group, Inc. - Form 8-K

**7800 Walton Parkway, New Albany, Ohio**

**(Address of principal executive offices)**

**Registrant's telephone number, including area code: 614-289-5360**

**43054**

**(Zip Code)**

**Not Applicable**

**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))

**Item 4.01 Changes In Registrant's Certifying Accountant.**

**(a) Dismissal of Independent Registered Public Accounting Firm**

On March 14, 2012, the Audit Committee of the Board of Directors of Commercial Vehicle Group, Inc. (the "Company") approved the dismissal of Deloitte & Touche LLP ("Deloitte") as its independent registered public accounting firm, effective as of March 19, 2012. The Company notified Deloitte of its dismissal on March 14, 2012.

During the Company's two most recent fiscal years ended December 31, 2011 ("fiscal year 2011") and December 31, 2010 ("fiscal year 2010"), Deloitte's reports on the Company's consolidated financial statements and effectiveness of internal control over financial reporting did not contain an adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

The Company and Deloitte have not, during fiscal year 2011 or fiscal year 2010 or through the date of this Form 8-K, had any disagreements on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Deloitte, would have caused Deloitte to make reference to the subject matter in its reports for such years; and there were no reportable events as the term is described in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided Deloitte with a copy of the above disclosures and has requested Deloitte furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not Deloitte agrees with the statements made by the Company in response to Item 304(a) of Regulation S-K and, if not, stating the respects in which it does not agree. A copy of such letter dated March 19, 2012, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

**(b) Newly Engaged Independent Registered Public Accounting Firm**

On March 14, 2012, the Audit Committee of the Board of Directors of the Company approved the appointment of KPMG LLP ("KPMG") as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2012. At no time during fiscal year 2011 or fiscal year 2010 or through the date of this Form 8-K did the Company or anyone acting on its behalf consult with KPMG 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 on the Company's consolidated financial statements, and no written report or oral advice was provided that KPMG 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 either (A) the subject of a disagreement with Deloitte on accounting principles or practices, financial statement disclosure or auditing scope or procedures, which, if not resolved to the satisfaction of Deloitte, would have caused Deloitte to make reference to the matter in their report or (B) a reportable event of the type described in Item 304(a)(1)(v) of Regulation S-K.

**Item 9.01 Financial Statements and Exhibits.**

**(d) Exhibits.**

16.1 Letter from Deloitte & Touche LLP to the Securities and Exchange Commission dated March 19, 2012.

**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.

Commercial Vehicle Group, Inc.

*March 19, 2012*

By: /s/ Chad M. Utrup

*Name: Chad M. Utrup*

*Title: Chief Financial Officer*

**Exhibit Index**

Exhibit No.	Description
16.1	Letter from Deloitte & Touche LLP to the Securities and Exchange Commission dated March 19, 2012.