

AV Homes, Inc.
Form 8-K
May 13, 2016

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): May 9, 2016

AV Homes, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction

of incorporation)

8601 N. Scottsdale Rd. Suite 225

001-07395
(Commission

File Number)

23-1739078
(I.R.S. Employer

Identification No.)

85253

Scottsdale, Arizona
(Address of principal executive offices) **(Zip Code)**
Registrant's telephone number, including area code: (480) 214-7400

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.

On May 9, 2016, the Audit Committee of the Board of Directors of AV Homes, Inc. (the Company) dismissed Ernst & Young LLP (EY) as the Company's independent registered public accounting firm and, following a competitive process, approved the appointment of Deloitte & Touche LLP (Deloitte) as the Company's independent registered public accounting firm for the year ending December 31, 2016, which appointment became effective on May 12, 2016.

During the Company's years ended December 31, 2015 and 2014 and in connection with EY's review of quarterly reports through May 9, 2016, there were no disagreements between the Company and EY on any matter of accounting principle or practice, financial statement disclosure, or auditing scope or procedure that, if not resolved to EY's satisfaction, would have caused it to make reference to the matter in conjunction with its report on the Company's consolidated financial statements for the relevant year, and there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

EY's audit reports on the Company's consolidated financial statements for the years ended December 31, 2015 and 2014 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.

The Company has provided EY with a copy of the disclosures in this Form 8-K and has requested that EY furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the Company's statements in this Item 4.01. A copy of the letter furnished by EY dated May 12, 2016 in response to such request is filed as Exhibit 16.1 to this Current Report on Form 8-K.

During the Company's years ended December 31, 2015 and 2014 and the subsequent interim period through May 12, 2016, neither the Company, nor anyone on behalf of the Company, consulted with Deloitte with respect to 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 by Deloitte to the Company that Deloitte concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing, or financial reporting issue or (ii) any matter that was the subject of either a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K) or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit

No.	Description
16.1	Letter from Ernst & Young LLP to the Securities and Exchange Commission dated May 12, 2016.

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.

AV Homes, Inc.

Date: May 12, 2016

By: /s/ Roger A. Cregg
Name: Roger A. Cregg
Title: President and Chief Executive Officer
(Principal Executive Officer)

Exhibit Index

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