

FIRST NATIONAL COMMUNITY BANCORP INC  
Form 8-K  
May 12, 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): **May 8, 2014**

**First National Community Bancorp, Inc.**

(Exact name of registrant as specified in its Charter)

<b>Pennsylvania</b>	<b>000-53869</b>	<b>23-2900790</b>
(State or other jurisdiction of incorporation)	(Commission file number)	(IRS Employer Identification No.)

**102 E. Drinker St., Dunmore, PA, 18512**

(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: **570.346.7667**

N/A

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K 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.**

(b) Engagement of New Independent Registered Public Accounting Firm

On May 8, 2014, First National Community Bancorp, Inc. (the "Company") engaged ParenteBeard LLC as the Company's independent registered public accounting firm to audit the Company's financial statements for the fiscal year ending December 31, 2014. The decision to engage ParenteBeard LLC was approved by the Audit Committee of the Company. ParenteBeard LLC has informed the Company that it has accepted the engagement. During the fiscal years ended December 31, 2013 and 2012 and in the interim period from January 1, 2014 through May 12, 2014, there were no consultations between the Company, or any person acting on behalf of the Company, and ParenteBeard LLC regarding: (1) 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 in any case where a written report or oral advice was provided to the Company by ParenteBeard LLC that ParenteBeard LLC concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue; or (2) any matter that was either the subject of a disagreement, as that term is used in Item 304(a)(1)(iv) of Regulation S-K and the related instructions or a reportable event, as that term is used in item 304(a)(1)(v) of Regulation S-K.

Signature

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.

FIRST NATIONAL COMMUNITY BANCORP, INC.

By: /s/ James M. Bone  
James M. Bone, Jr., CPA  
Executive Vice President and Chief Financial Officer

Dated: May 12, 2014