

CAMDEN NATIONAL CORP
Form 8-K
October 31, 2014

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): October 28, 2014

Camden National Corporation
(Exact name of registrant as specified in its charter)

Maine (State or other jurisdiction of incorporation)	01-28190 (Commission File Number)	01-0413282 (IRS Employer Identification No.)
------------------------------------------------------------	--------------------------------------	----------------------------------------------------

Two Elm Street, Camden, Maine (Address of principal executive offices)	04843 (Zip Code)
---------------------------------------------------------------------------	---------------------

Registrant's telephone number, including area code: (207) 236-8821

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) On October 28, 2014, the Board of Directors of Camden National Corporation (the "Company") approved the engagement of McGladrey LLP ("McGladrey") as the Company's independent registered public accounting firm for the Company's 2015 fiscal year, and notified Berry Dunn McNeil and Parker, LLC ("Berry Dunn") of its dismissal from that role.

The audit report of Berry Dunn on the Company's consolidated financial statements for the fiscal years ended December 31, 2013 and December 31, 2012 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 fiscal years ended December 31, 2013 and December 31, 2012 and through the subsequent interim period preceding the date of Berry Dunn's dismissal, there were: (1) no disagreements between the Company and Berry Dunn on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of Berry Dunn would have caused them to make reference thereto in their reports on the Company's financial statements for such years, and (2) no reportable events within the meaning set forth in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided Berry Dunn with a copy of the disclosures in this Form 8-K and has requested that Berry Dunn 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 dated October 31, 2014 is filed as Exhibit 16.1 to this Form 8-K.

(b) During the Company's fiscal years ended December 31, 2013 and 2012 and the subsequent interim period preceding the engagement of McGladrey, the Company did not consult McGladrey regarding: (1) the application of accounting principles to a specified transaction, either completed or proposed; (2) the type of audit opinion that might be rendered on the Company's financial statements, and McGladrey did not provide any written report or oral advice that McGladrey concluded was an important factor considered by the Company in reaching a decision as to any such accounting, auditing or financial reporting issue; or (3) any matter that was either the subject of a disagreement or a reportable event.

Item 9.01 Financial Statements and Exhibits.

(d) The following exhibits are filed with this Report:

Exhibit No.	Description
16.1	Letter of Berry Dunn McNeil and Parker, LLC dated October 31, 2014.

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.

Dated: October 31, 2014

CAMDEN NATIONAL CORPORATION
(Registrant)

By: /s/ DEBORAH A. JORDAN
Deborah A. Jordan
Chief Financial Officer and Principal
Financial & Accounting Officer