

Seneca Foods Corp

Project Type: 8-K

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Submission Information

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Contact Name	RDG Filings
Contact Phone	1-415-643-6080
Exchange(s)	NONE
Confirmation of Paper Copy?	off
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Filer CCC	*****
Emerging Growth Company	False
ex Transition Period	False
Reporting Period	06/19/2023
Item List	4.01 9.01
Fiscal Year	03/31

Documents

8-K	FORM 8-K
EX-16.1	Exhibit 16.1 Letter of Plant Moran
GRAPHIC	a01.jpg

iXBRL Cover Tags

Tag	Axis	Member	Content
dei:AmendmentFlag			false
dei:EntityCentralIndexKey			0000088948
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dei:EntityRegistrantName			SENECA FOODS CORPORATION
dei:EntityIncorporationStateCountryCode			New York
dei:EntityFileNumber			0-01989
dei:EntityTaxIdentificationNumber			16-0733425
dei:EntityAddressAddressLine1			350 WillowBrook Office Park
dei:EntityAddressCityOrTown			Fairport
dei:EntityAddressStateOrProvince			New York
dei:EntityAddressPostalZipCode			14450
dei:CityAreaCode			585
dei:LocalPhoneNumber			495-4100
dei:Security12bTitle	StatementClassOfStockAxis	CommonStockClassA25Par	Common Stock Class A, \$.25 Par
dei:TradingSymbol	StatementClassOfStockAxis	CommonStockClassA25Par	SENEA
dei:SecurityExchangeName	StatementClassOfStockAxis	CommonStockClassA25Par	NASDAQ
dei:Security12bTitle	StatementClassOfStockAxis	CommonStockClassB25Par	Common Stock Class B, \$.25 Par
dei:TradingSymbol	StatementClassOfStockAxis	CommonStockClassB25Par	SENEB
dei:SecurityExchangeName	StatementClassOfStockAxis	CommonStockClassB25Par	NASDAQ
dei:WrittenCommunications			<input type="checkbox"/>
dei:SolicitingMaterial			<input type="checkbox"/>
dei:PreCommencementTenderOffer			<input type="checkbox"/>
dei:PreCommencementIssuerTenderOffer			<input type="checkbox"/>
dei:EntityEmergingGrowthCompany			<input type="checkbox"/>

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): June 19, 2023

SENECA FOODS CORPORATION

(Exact Name of Registrant as Specified in its Charter)

New York
(State or Other Jurisdiction of
Incorporation)

0-01989
(Commission File Number)

16-0733425
(IRS Employer Identification No.)

350 WillowBrook Office Park, Fairport, New York 14450
(Address of Principal Executive Offices, including zip code)

(585) 495-4100
(Registrant's telephone number, including area code)

Not Applicable
(Former name or former address, if changed since last report)

Securities registered pursuant to Section 12(b) of the Exchange Act:

<u>Title of Each Class</u>	<u>Trading Symbol</u>	<u>Name of Each Exchange on Which Registered</u>
Common Stock Class A, \$.25 Par	SENEA	NASDAQ Global Select Market
Common Stock Class B, \$.25 Par	SENEB	NASDAQ Global Select Market

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 (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))

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

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 Changes in Registrant's Certifying Accountant

On June 19, 2023, Plante Moran, P.C. ("Plante Moran") notified Seneca Foods Corporation (the "Company") that Plante Moran is evaluating whether to continue its SEC audit practice in the Company's primary industry and is therefore likely to decline to stand for re-appointment as the Company's independent registered public accounting firm for the fiscal year ending March 31, 2024.

In light of these circumstances, the Company has decided to conduct a comprehensive, competitive process to select a new independent registered public accounting firm. In the interim, the Company has engaged Plante Moran for the review of the Company's interim financial statements for the quarters ending July 1, 2023 and September 30, 2023. The Company anticipates engaging a new accounting firm in time for the review of the Company's interim financial statements for the quarter ending December 30, 2023.

The audit reports of Plante Moran on the Company's consolidated financial statements as of and for the fiscal years ended March 31, 2023 and 2022 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the years ended March 31, 2023 and 2022 and subsequent interim periods through the date hereof, there have been no disagreements with Plante Moran 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 Plante Moran, would have caused Plante Moran to make reference to the subject matter of the disagreement in connection with its reports on the Company's financial statements for such periods.

During the two most recent fiscal years ended March 31, 2023 and 2022 and subsequent interim periods through the date hereof, there were no "reportable events" as that term is described in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided Plante Moran with a copy of this Form 8-K and requested that Plante Moran furnish a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements made by the Company herein and, if not, stating the respects in which it does not agree. A copy of Plante Moran's letter dated June 23, 2023, is filed as Exhibit 16.1 to this Form 8-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit 16.1 [Letter of Plante Moran to the Securities and Exchange Commission dated June 23, 2023 \(filed herewith\)](#).
Exhibit 104 Cover Page Interactive Data File (embedded within Inline XBRL document)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this amended report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: June 23, 2023

SENECA FOODS CORPORATION

By: /s/ Michael S. Wolcott
Name: Michael S. Wolcott
Title: Chief Financial Officer



Plante Moran, PC
P.O. Box 307
3000 Town Center, Suite 100
Southfield, MI 48075
Tel: 248.352.2500
Fax: 248.352.0018
plantemoran.com

June 23, 2023

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Commissioners:

We have read Item 4.01 of Form 8-K of Seneca Foods Corporation dated June 23, 2023, and agree with the statements concerning our firm contained therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

Very truly yours,

/s/ Plante Moran P.C.

Southfield, Michigan