

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: February 21, 2017 (Date of Earliest Event Reported: February 14, 2017)

TCP INTERNATIONAL HOLDINGS LTD.
(Exact name of registrant as specified in its charter)

Switzerland
(State or other jurisdiction of
incorporation or organization)

1-36521
(Commission File Number)

Not Applicable
(I.R.S. Employer
Identification No.)

Alte Steinhäuserstrasse 1
6330 Cham, Switzerland
(Address of principal executive offices)

(330) 995-6111
(Registrant's telephone number, including area code)

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))

Item 4.01 Changes in Registrant's Certifying Accountant.

On February 14, 2017, TCP International Holdings Ltd. (the "Company") received notification from KPMG LLP ("KPMG"), the Company's independent registered public accounting firm, advising the Company of KPMG's resignation as the Company's independent registered public accounting firm upon completion of their audit of the Company's financial statements for the year ended December 31, 2015, and the issuance of their report thereon. KPMG will not issue their audit report for the year ended December 31, 2015, until the completion of the audit of the Company's financial statements as of and for the year ended December 31, 2016, by a successor independent registered public accounting firm.

The audit reports of KPMG on the Company's consolidated financial statements as of and for the years ended December 31, 2014, and 2013, 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. KPMG has not issued any report on the Company's financial statements for the fiscal years ended December 31, 2015 or 2016. During the Company's two most recent fiscal years, and the subsequent interim period through February 14, 2017, there have been (1) no disagreements with KPMG 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 KPMG would have caused KPMG to make reference thereto in KPMG's reports on the financial statements for such years; and (2) no reportable events, as defined in Item 304(a)(1)(v) of Regulation S-K, except for the matters set forth herein. The Company will authorize KPMG to respond fully to the inquiries of the successor independent registered public accounting firm, which has yet to be selected.

As previously reported in the Company's Current Report on Form 8-K, dated November 5, 2015, and in its subsequent Exchange Act filings and press releases, the Company has been unable to complete the filing of its Annual Report on Form 10-K for the year ended December 31, 2015, or its Quarterly Reports on Form 10-Q for the quarters ended September 30, 2015, March 31, 2016, June 30, 2016 and September 30, 2016, due to delays caused by its Audit Committee investigation. The Audit Committee of the Company's Board of Directors conducted an internal investigation into certain payments made by the Company's former Chairman, Ellis Yan, his violation of his separation agreement, and potential related party transactions involving the Company's former Vice Chairman, Solomon Yan.

The Company concluded that certain actions of Ellis and Solomon Yan identified in the Audit Committee investigation resulted in a material weakness in the effectiveness of the Company's internal control over financial reporting. During the course of its engagement, KPMG expressed to the Company's management and the Audit Committee its concern that the actions of the Ellis and Solomon Yan resulted in an inappropriate tone at the top. To address the material weakness, the Company has been pursuing a remediation plan, part of which has included the previously announced resignations of Ellis and Solomon Yan as directors and officers of the Company and the naming of a new Senior Vice President of Operations to oversee the Company's manufacturing facilities in China and its international supply chain.

The Company has provided KPMG with a copy of the disclosures required by Item 304(a) of Regulation S-K contained in this Current Report on Form 8-K and has requested that KPMG furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether KPMG agrees with the statements made by the Company in this Current Report on Form 8-K and, if not, stating the respects in which it does not agree. A copy of KPMG's letter, dated February 21, 2017, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

To date, the Company has not appointed an independent registered public accounting firm to audit its financial statements as of and for the year ended December 31, 2016, as successor to KPMG. The Company will file a Current Report on Form 8-K upon any appointment of a new independent registered public accounting firm for the Company.

Item 7.01 Regulation FD Disclosure.

On February 21, 2017, the Company issued a press release announcing the resignation of KPMG as the Company's independent registered public accounting firm. A copy of the press release is furnished as Exhibit 99.1 hereto and is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

EXHIBIT INDEX	DESCRIPTION
16.1	Letter from KPMG LLP, dated February 21, 2017
99.1	Press release, dated February 21, 2017

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 thereunto duly authorized.

TCP INTERNATIONAL HOLDINGS LTD.

By: /s/ Zachary Guzy

Zachary Guzy
Chief Financial Officer

Date: February 21, 2017

February 21, 2017

Securities and Exchange Commission
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for TCP International Holdings Ltd. (the Company) and, under the date of April 15, 2015, we reported on the consolidated financial statements of TCP International Holdings Ltd. and subsidiaries as of and for the years ended December 31, 2014 and 2013. On February 14, 2017, we notified the Company's audit committee that we will resign upon completion of the audit of the Company's consolidated financial statements as of and for the year ended December 31, 2015 and the issuance of our report thereon. We also notified the Company's audit committee that we will not issue the above referenced report before the completion of the audit of the Company's financial statements as of and for the year ended December 31, 2016 by a successor auditor. We have read TCP International Holdings Ltd.'s statements included under Item 4.01 of its Form 8-K dated February 21, 2017, and we agree with such statements, except that we are not in a position to agree or disagree with the following:

1. the last sentence in the second paragraph, and the last sentence of the sixth paragraph representing forward looking statements or statements of the Company's beliefs;
2. the last sentence in the fourth paragraph as to whether the Company has been pursuing a remediation plan; and
3. the first sentence in the sixth paragraph as to whether the Company has appointed an independent registered public accounting firm to audit its financial statements as of and for the year ended December 31, 2016.

Very truly yours,

/s/ KPMG LLP



**TCP Announces Resignation of Its Independent Accountants;
Work Continues on Remediation Plan**

Aurora, Ohio, February 21, 2017 - TCP International Holdings Ltd. (OTC: TCPIF) today disclosed in a Current Report on Form 8-K filed with the Securities and Exchange Commission ("SEC") that KPMG LLP ("KPMG") has resigned as the Company's independent registered public accounting firm. KPMG has stated that it will issue its report on the Company's 2015 consolidated financial statements upon the completion of the audit of the 2016 consolidated financial statements by a successor auditor.

KPMG's resignation was due to, among other things, the Company's inability to complete the remediation of the material weakness in its internal control over financial reporting in a timely manner. The material weakness was identified during the course of the Company's previously disclosed Audit Committee investigation regarding certain payments made by the Company's former Chairman, Ellis Yan, his violation of his separation agreement, and related party transactions involving the Company's former Vice Chairman, Solomon Yan. To address the material weakness, the Company has been pursuing a remediation plan, part of which has included the previously announced resignations of Ellis and Solomon Yan as directors and officers of the Company and the naming of a new Senior Vice President of Operations to oversee the Company's manufacturing facilities in China and its international supply chain.

The Company is working expeditiously to find a successor independent accountant so that the Company can complete the filing of its delinquent financial reports with the SEC.

The Company's common stock currently trades under the symbol "TCPIF" on the OTC Link, which is operated by OTC Markets Group Inc.

About TCP

TCP is a leading global manufacturer and distributor of energy efficient lighting technologies. TCP's extensive product offerings include LED and CFL lamps and fixtures and other energy efficient lighting products. TCP is a proud ENERGY STAR® partner of the U.S. Environmental Protection Agency. TCP's products are currently offered through thousands of retail and C&I distributors. Since TCP's inception, it has sold more than one billion energy efficient lighting products. For more information, visit <http://www.tcpi.com>.

Forward Looking Statements

Certain statements in this release may constitute forward looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934, including those related to the outcome of TCP's Audit Committee investigation and its ability to engage a successor independent registered public accounting firm and comply with SEC reporting obligations. These forward-looking statements are only predictions, not historical fact, and involve certain risks and uncertainties, as well as assumptions. Actual results, levels of activity, performance, achievements and events could differ materially from those stated, anticipated or implied by such forward-looking statements. While TCP believes that its assumptions are reasonable, it is very difficult to predict the impact of known factors, and, of course, it is impossible to anticipate all factors that could affect actual results. There are a number of risks and uncertainties that could cause actual results to differ materially from forward-looking statements made herein. Such forward-looking statements are made only as of the date of this release. TCP expressly disclaims any obligation

or undertaking to release any updates or revisions to any forward-looking statements contained herein to reflect any change in its expectations with regard thereto or changes in events, conditions or circumstances on which any statement is based.

Contact

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