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## Section 1: 8-K/A (8-K/A)

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549**

**FORM 8-K/A**

**CURRENT REPORT  
Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported):  
**February 19, 2020**

# **Brown-Forman Corporation**

(Exact Name of Registrant as Specified in its Charter)

<u>Delaware</u> (State or Other Jurisdiction of Incorporation)	<u>001-00123</u> (Commission File Number)	<u>61-0143150</u> (I.R.S. Employer Identification No.)
<u>850 Dixie Highway, Louisville, Kentucky</u> (Address of Principal Executive Offices)		<u>40210</u> (Zip Code)

Registrant's telephone number, including area code: **(502) 585-1100**

**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))



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

<b>Title of each class</b>	<b>Trading Symbol(s)</b>	<b>Name of each exchange on which registered</b>
<b>Class A Common Stock (voting), \$0.15 par value</b>	<b>BFA</b>	<b>New York Stock Exchange</b>
<b>Class B Common Stock (nonvoting), \$0.15 par value</b>	<b>BFB</b>	<b>New York Stock Exchange</b>
<b>1.200% Notes due 2026</b>	<b>BF26</b>	<b>New York Stock Exchange</b>
<b>2.600% Notes due 2028</b>	<b>BF28</b>	<b>New York Stock Exchange</b>

Indicate by check mark whether the Registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

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.

## EXPLANATORY NOTE

This Current Report on Form 8-K/A amends the Current Report on Form 8-K, dated February 19, 2020, that was filed with the Securities and Exchange Commission (the “SEC”) on February 25, 2020 (the “Original Current Report”) by Brown-Forman Corporation (the “Company”) concerning the Company’s decision to engage Ernst & Young LLP (“EY”) as the Company’s independent registered public accounting firm to audit the Company’s consolidated financial statements for its fiscal year ending April 30, 2021 (the “2021 Audit”) following the completion of the audit of the Company’s consolidated financial statements as of and for the fiscal year ended April 30, 2020 by PricewaterhouseCoopers LLP (“PwC”) and the issuance of PwC’s reports thereon (the “2020 Audit”).

### **Item 4.01. Changes in Registrant's Certifying Accountant.**

As previously announced in the Original Current Report, the Audit Committee of the Board of Directors (the “Audit Committee”) of the Company, with the assistance of management, issued a Request for Proposal (“RFP”) regarding the Company’s engagement of an independent registered public accounting firm for the 2021 Audit. Thereafter, the Audit Committee conducted a comprehensive, competitive RFP process. The Audit Committee invited several firms to participate in this RFP process, including PwC, the Company’s then-current independent registered public accounting firm.

#### *(a) Previous Independent Registered Public Accounting Firm*

On February 19, 2020, the Audit Committee dismissed PwC, its then-current independent registered public accounting firm, effective upon completion of the 2020 Audit. PwC completed the 2020 Audit on June 19, 2020, which thereby terminated PwC as the Company’s independent registered public accounting firm.

The audit reports of PwC on the Company’s consolidated financial statements for each of the two most recent fiscal years ended April 30, 2019 and April 30, 2020 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 Company’s two most recent fiscal years ended April 30, 2019 and April 30, 2020, and during the subsequent interim period from May 1, 2020 through June 19, 2020, (i) there were no disagreements (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions thereto) between the Company and PwC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to PwC’s satisfaction, would have caused PwC to make reference to the subject matter of the disagreements in connection with its reports on the Company’s consolidated financial statements for such fiscal years, and (ii) there were no reportable events (as described in Item 304(a)(1)(v) of Regulation S-K).

In accordance with Item 304(a)(3) of Regulation S-K, the Company provided PwC with a copy of this Current Report on Form 8-K/A and requested that PwC furnish the Company with a letter addressed to the SEC 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 PwC’s letter, dated June 24, 2020, is attached as Exhibit 16.1 to this Current Report on Form 8-K/A.

#### *(b) New Independent Registered Public Accounting Firm*

Effective upon the completion of the 2020 Audit on June 19, 2020, the Company engaged EY as the Company's independent registered public accounting firm for the 2021 Audit.

During the two most recent fiscal years ended April 30, 2019 and April 30, 2020, and during the subsequent interim period from May 1, 2020 through June 19, 2020, neither the Company nor anyone on its behalf consulted with EY regarding (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 neither a written report nor oral advice was provided to the Company that EY concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue, (ii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instruction thereto), or (iii) any reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

#### **Item 9.01. Financial Statements and Exhibits.**

(d) *Exhibits*

<u>Exhibit No.</u>	<u>Description</u>
<a href="#">16.1</a>	Letter from PricewaterhouseCoopers LLP to the Securities and Exchange Commission dated June 24, 2020.
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).

## 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.

### **BROWN-FORMAN CORPORATION**

(Registrant)

Date: June 24, 2020

/s/ Jaileah X. Huddleston

Jaileah X. Huddleston

Vice President, Assistant General Counsel and Assistant  
Corporate Secretary

[\(Back To Top\)](#)

## **Section 2: EX-16.1 (EXHIBIT 16.1)**

June 24, 2020

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

Commissioners:

We have read the statements made by Brown-Forman Corporation (copy attached), which we understand will be filed with the Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K/A of Brown-Forman Corporation dated February 19, 2020. We agree with the statements

concerning our Firm contained therein.

Very truly yours,

/s/ PricewaterhouseCoopers LLP  
Louisville, Kentucky

Attachment

[\(Back To Top\)](#)