

**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): July 25, 2019 (July 22, 2019)**

**RBB BANCORP**

(Exact name of Registrant as Specified in Its Charter)

**California**  
(State or Other Jurisdiction  
of Incorporation)  
  
**1055 Wilshire Blvd., 12<sup>th</sup> floor,**  
**Los Angeles, California**  
(Address of Principal Executive Offices)

**001-38149**  
(Commission  
File Number)

**27-2776416**  
(IRS Employer  
Identification No.)

**90017**  
(Zip Code)

**Registrant's Telephone Number, Including Area Code: (213) 627-9888**

**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 (see General Instructions 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))

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

Title of each class	Trading Symbol(s)	Name of exchange on which registered
Common Stock, No Par Value	RBB	NASDAQ Global Select Market

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.

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

On July 22, 2019, Vavrinek, Trine, Day & Company ("VTD") resigned as the independent registered public accounting firm of RBB Bancorp (the "Company"). VTD recently entered into an agreement with Eide Bailly LLP ("Eide Bailly"), pursuant to which Eide Bailly acquired the operations of VTD, and certain of the professional staff and partners of VTD joined Eide Bailly either as employees or partners of Eide Bailly and will continue to practice as members of Eide Bailly. Concurrent with the resignation of VTD, the Company, through and with the approval of its Audit Committee, engaged Eide Bailly as its independent registered public accounting firm.

Prior to engaging Eide Bailly, the Company did not consult with Eide Bailly regarding the application of accounting principles to a specific completed or contemplated transaction or regarding the type of audit opinions that might be rendered by Eide Bailly on the Company's financial statements, and Eide Bailly did not provide any written or oral advice that was an important factor considered by the Company in reaching a decision as to any such accounting, auditing or financial reporting issue.

The reports of VTD regarding the Company's financial statements for the fiscal years ended December 31, 2018 and 2017 did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles. During the years ended December 31, 2018 and 2017, and during the period from December 31, 2018 through July 22, 2019, the date of resignation, there were no disagreements with VTD 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 VTD would have caused it to make reference to such disagreement in its reports.

The Company provided VTD with a copy of this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission and requested that VTD furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements and, if it does not agree, the respects in which it does not agree. A copy of the letter, dated July 22, 2019, is filed as Exhibit 16.1 (which is incorporated by reference herein) to this Current Report on Form 8-K.

The information in this report (including Exhibit 16.1) shall not be deemed to be "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liability of that section, and shall not be incorporated by reference into any registration statement or other document filed under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set for the by specific reference in such filing.

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

(d) Exhibits.

16.1 [Letter from Vavrinek, Trine, Day & Company](#)

**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.

RBB BANCORP  
(Registrant)

Date: July 25, 2019

By: \_\_\_\_\_ /s/ David Morris  
**David Morris**  
**Executive Vice President and**  
**Chief Financial Officer**



**VAVRINEK, TRINE, DAY & CO., LLP**  
Certified Public Accountants

VALUE THE *difference*

July 22, 2019

Securities and Exchange Commission  
450 5th Street NW  
Washington, DC 20549

Ladies and Gentlemen:

We have read the statements of RBB Bancorp, included under Item 4.01 of Form 8-K, with respect to the resignation of Vavrinek, Trine, Day & Co. LLP as the registered independent accounting firm of RBB Bancorp that occurred on July 22, 2019. We agree with the statements made in response to that Item insofar as they relate our firm.

Vavrinek, Trine, Day & Co. LLP

*Vavrinek, Trine, Day & Co., LLP*

25231 Paseo De Alicia, Suite 100, Laguna Hills, CA 92653

P 949.768.0833

F 949.768.8408

W [vtcdcpa.com](http://vtcdcpa.com)