



TABLE OF CONTENTS

Item 4.01 - Changes in Company's Certifying Accountant

Item 9.01 - Financial Statements and Exhibits

SIGNATURES

EXHIBIT INDEX

---

Item 4.01 Changes in Company's Certifying Accountant

The Audit Committee of the Board of Directors of Virco Mfg. Corporation (the "Company") has conducted a competitive process to select a firm to serve as the Company's independent registered public accounting firm for the fiscal year ending January 31, 2019. The Audit Committee invited several firms to participate in this process. As a result of this process, on April 27, 2018, the Company appointed Deloitte & Touche LLP ("D&T") as the Company's independent registered public accounting firm for the fiscal year ending January 31, 2019. In conjunction with the selection of D&T to serve as the Company's independent registered public accounting firm, the Audit Committee dismissed Ernst & Young LLP ("E&Y") from that role effective April 27, 2018. The reports of E&Y on the Company's consolidated financial statements as of and for the fiscal years ended January 31, 2018 and January 31, 2017 did not contain any adverse opinions or disclaimers of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles. During the fiscal years ended January 31, 2018 and January 31, 2017, respectively, and the subsequent interim period through April 27, 2018, there were (i) no disagreements between the Company and E&Y 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 E&Y, would have caused E&Y to make reference to the subject matter of the disagreement in their reports on the Company's consolidated financial statements for such years, and (ii) no "reportable events" as that term is defined in Item 304(a)(1)(v) of Regulation S-K. The Company provided E&Y with a copy of the disclosures it is making in this Current Report on Form 8-K and requested that E&Y furnish a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements made herein. A copy of E&Y's letter, dated May 3, 2018, is attached hereto as Exhibit 16.1. During the fiscal years ended January 31, 2018 and January 31, 2017 and the subsequent interim period through April 27, 2018, neither the Company nor anyone acting on its behalf has consulted with D&T on any of the matters or events set forth in Item 304(a)(2)(i) or 304(a)(2)(ii) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

Exhibit No.	Description
(d) Exhibit 16.1	Letter of Ernst & Young LLP, dated May 3, 2018

---

SIGNATURES

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

VIRCO MFG. CORPORATION  
(Registrant)

Date: May 3, 2018 /s/ Robert A. Virtue  
(Signature)

Name: Robert A. Virtue

Title: Chief Executive Officer and Chairman of the Board of Directors

---

EXHIBIT INDEX

Exhibit No.	Description
(d) <u>Exhibit 16.1</u>	Letter of Ernst & Young LLP, dated May 3, 2018