

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K/A

(Amendment No. 1)

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 27, 2013**

TITAN MACHINERY INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or Other Jurisdiction of Incorporation)

001-33866

(Commission File Number)

45-0357838

(IRS Employer
Identification No.)

644 East Beaton Drive, West Fargo ND 58078-2648

(Address of Principal Executive Offices) (Zip Code)

(701) 356-0130

(Registrant's telephone number, including area code)

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))

Explanatory Note:

This Amendment No. 1 to the Current Report on Form 8-K filed by Titan Machinery Inc. (the "Company") with the Securities and Exchange Commission on July 2, 2013 is being filed to amend the item below to clarify that the Company did not consult with Deloitte & Touche LLP ("Deloitte") during the interim period subsequent to the fiscal year ended January 31, 2013 and through the date of the Company's engagement of Deloitte.

Item 4.01 Changes in Registrant's Certifying Accountant.

Effective June 27, 2013, the Audit Committee of the Board of Directors of the Company approved the dismissal of Eide Bailly LLP ("Eide Bailly") as the Company's independent registered public accounting firm, and engaged Deloitte as its independent registered public accounting firm, effective on the same day.

Eide Bailly's audit reports on the consolidated financial statements of the Company as of January 31, 2013 and 2012 and for each of the years in the three year period ended January 31, 2013 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 fiscal years ended January 31, 2013 and 2012 and the subsequent interim period through June 27, 2013, there were: (i) no disagreements with Eide Bailly on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to the satisfaction of Eide Bailly, would have caused Eide Bailly to make reference to the subject matter of the disagreement(s) in connection with its reports, and (ii) no "reportable events" as defined in Item 304(a)(1)(v) of Regulation S-K.

Eide Bailly was provided a copy of the above disclosures and has furnished the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements. A copy of the letter from Eide Bailly, dated July 11, 2013, is attached hereto as Exhibit 16.1.

During the fiscal years ended January 31, 2013 and 2012 and through the subsequent interim period ending on the date of the Company's engagement of Deloitte, the Company did not consult with Deloitte regarding either (i) the application of accounting principles to a specific completed or contemplated transaction, 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 was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue or (ii) any matter that was either the subject of a disagreement as defined in (a)(1)(iv) of Item 304 of Regulation S-K or a reportable event as that term is defined in (a)(1)(v) of Item 304 of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

(a) Financial Statements of Businesses Acquired: None.

(b) Pro Forma Financial Information: None.

(c) Shell Company Transactions: None.

(d) Exhibits:

16.1 Letter from Eide Bailly LLP regarding change in independent registered public accounting firm.

2

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.

Dated: July 11, 2013

TITAN MACHINERY INC.

By /s/ Mark P. Kalvoda
Mark P. Kalvoda
Chief Financial Officer

3

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SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549**

**EXHIBIT INDEX
to
FORM 8-K**

TITAN MACHINERY INC.

Date of Report: June 27, 2013

Commission File No.: 001-33866

Exhibit No.	ITEM
16.1	Letter from Eide Bailly LLP regarding change in independent registered public accounting firm.

4

July 11 2013

Securities and Exchange Commission
100 F Street
Washington, DC 20549

Ladies and Gentlemen:

On June 27, 2013, we received notice of dismissal as the independent registered public accounting firm for Titan Machinery Inc. (the Company).

We have read the Company's disclosure set forth in Item 4.01, "Changes in Registrant's Certifying Accountant" of the Company's Amendment No. 1 to Current Report on Form 8-K dated June 27, 2013, and are in agreement with the disclosures in the Current Report, insofar as they pertain to our firm. We have not been requested to, nor are we providing any representations related to the other disclosures included in this Form 8-K/A.

Sincerely,

/s/ Eide Bailly LLP

Eide Bailly LLP

July 11, 2013

Via Edgar and E-Mail

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-3628
Attn: William H. Thompson

**Re: Titan Machinery Inc.
Form 8-K
Filed July 2, 2013
File No. 1-33866**

Dear Mr. Thompson:

On behalf of Titan Machinery Inc. (the "Company"), we are responding to the Staff's comment letter, dated July 8, 2013, regarding the Company's Current Report on Form 8-K, filed July 2, 2013 (the "Form 8-K").

Please note that the Company today filed with the Commission Amendment No. 1 to the Form 8-K ("Amendment No. 1"). Please also note that we have separately provided the Staff with a copy of Amendment No. 1 that has been marked to show changes made to the Form 8-K since it was initially filed with the Commission.

In order to facilitate the Staff's review, the Staff's comment is repeated below in boldface and italicized print. The Company's response is provided immediately below the comment.

Item 4.01 Changes in Registrant's Certifying Public Accountant

- 1. Please revise your disclosure in the last paragraph to state, if true, that you did not consult with Deloitte during the two most recent years and any subsequent interim period prior to engaging that accountant. Refer to paragraph (a)(2) of Item 304 of Regulation S-K.***

Response: The Company has revised the Form 8-K in response to the Staff's comment. Please see the last paragraph of Item 4.01 of Amendment No. 1.

If we can be of any assistance to the Staff in explaining this response, please let us know. Please call me at (612) 492-7162 to discuss any additional questions or comments you might have.

Sincerely,

/s/ Melodie R. Rose
Melodie R. Rose

Direct Dial: 612.492.7162
Email: mrose@fredlaw.com

cc: Mark Kalvoda (Titan Machinery Inc.)

July 11, 2013

Via EDGAR

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-3628
Attn: William H. Thompson

**Re: Titan Machinery Inc.
Form 8-K
Filed July 2, 2013
File No. 1-33866**

Dear Mr. Thompson:

As requested in the letter dated July 8, 2013 from the Staff (the “Staff”) of the Securities and Exchange Commission (the “Commission”) regarding the above referenced Form 8-K (the “filing”), filed on July 2, 2013, Titan Machinery Inc. (the “Company”) acknowledges as follows:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

TITAN MACHINERY INC.

By: /s/ Mark P. Kalvoda

Name: Mark P. Kalvoda

Title: Chief Financial Officer
