

SECOM GENERAL CORP

FORM 8-K (Current report filing)

Filed 12/01/98 for the Period Ending 11/23/98

Address	46035 GRAND RIVER AVENUE NOVI, MI, 48374
Telephone	2483059410
CIK	0000790375
SIC Code	3540 - Metalworkg Machinery and Equipment
Industry	Investment Trusts
Sector	Financials
Fiscal Year	09/30

SECOM GENERAL CORP

FORM 8-K (Unscheduled Material Events)

Filed 12/1/1998 For Period Ending 11/23/1998

Address	46035 GRAND RIVER AVENUE NOVI, Michigan 48374
Telephone	248-305-9410
CIK	0000790375
Fiscal Year	09/30

**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): November 23, 1998

SECOM GENERAL CORPORATION

(Exact name of registrant as specified in its charter)

DELAWARE
(State or other
jurisdiction of
incorporation)

0-14299
(Commission
File Number)

87-0410875
(IRS Employer
Identification No.)

46035 GRAND RIVER AVENUE, NOVI, MICHIGAN 48374
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (248) 305-9410

Item 4. Changes in Registrant's Certifying Accountant

- (a) On November 23, 1998, Secom General Corporation (the "Registrant") dismissed Deloitte & Touche LLP and appointed the accounting firm of Rehmann Robson as independent accountants for fiscal 1998 to replace Deloitte & Touche LLP effective with such appointment. The Registrant's Board of Directors approved the selection of Rehmann Robson as new independent accountants upon the recommendation of the Registrant's Audit Committee.
- (b) During the two most recent fiscal years and interim periods subsequent to the Registrant's fiscal year end of September 30, 1998, there have been no disagreements with Deloitte & Touche LLP on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure or any reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.
- (c) Deloitte & Touche LLP's report on the financial statements for the past two years contained no adverse opinion or disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope or accounting principles.
- (d) Registrant has provided Deloitte & Touche LLP with a copy of this disclosure and has requested that Deloitte & Touche LLP furnish it with a letter addressed to the SEC stating whether it agrees with the above statements (a copy of Deloitte & Touche LLP's letter to the SEC dated December 1, 1998, is filed as Exhibit 16 to this Form 8-K.)

EXHIBIT LIST

EXHIBIT NO.

DESCRIPTION

PAGE NO.

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Letter from Deloitte & Touche LLP
to the SEC dated December 1, 1998

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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.

SECOM GENERAL CORPORATION (Registrant)

By: /s/ Paul Clemente

Paul Clemente
Vice President

Dated: December 1, 1998

[Letterhead of Deloitte & Touche LLP]

December 1, 1998

Securities and Exchange Commission
Mail Stop 9-5
450 5th Street, N.W.
Washington, D.C. 20549

Dear Sirs/Madams:

We have read and agree with the comments in paragraphs (b), (c), and (d) of Item 4 of Secom General Corporation Form 8-K dated November 23, 1998. We have no basis to agree or disagree with the comments in paragraph (a) of Item 4 except we agree that Deloitte & Touche LLP was dismissed on November 23, 1998.

Yours truly,
DELOITTE & TOUCHE LLP

End of Filing

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