

SHILOH INDUSTRIES INC  
Form 8-K  
January 30, 2004

---

**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): January 27, 2004**

---

**SHILOH INDUSTRIES, INC.**

(Exact Name of Registrant as Specified in Charter)

---

**Delaware**  
(State or Other Jurisdiction  
of Incorporation)

**0-21964**  
(Commission File Number)

**51-0347683**  
(IRS Employer  
Identification No.)

**Suite 202, 103 Foulk Road, Wilmington, Delaware**  
(Address of Principal Executive Offices)

**19803**  
(Zip Code)

**Registrant's telephone number, including area code: (302) 656-1950**

Edgar Filing: SHILOH INDUSTRIES INC - Form 8-K

(Former Name or Former Address, if Changed Since Last Report)

---

**Item 4. Changes in Registrant's Certifying Accountant**

On January 27, 2004, the Audit Committee of the Board of Directors of Shiloh Industries, Inc. (the "Company") dismissed PricewaterhouseCoopers LLP as its independent auditors. The Audit Committee expects to engage another firm in the near future as the Company's independent auditors to audit the consolidated financial statements of the Company for its fiscal year ending October 31, 2004.

The reports of PricewaterhouseCoopers LLP on the consolidated financial statements of the Company for each of the two fiscal years ended October 31, 2003 and 2002, 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.

In connection with the audits of the Company's consolidated financial statements for each of the two most recent fiscal years ended October 31, 2003 and 2002 and in the subsequent interim period from November 1, 2003 through and including January 27, 2004, there were no disagreements between the Company and PricewaterhouseCoopers LLP on any matter of accounting principles or practices, consolidated financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of PricewaterhouseCoopers LLP, would have caused PricewaterhouseCoopers LLP to make reference to the matter in their reports on the consolidated financial statements for such years.

During the two fiscal years ended October 31, 2003 and 2002 and in the subsequent interim period from November 1, 2003 through and including January 27, 2004, there were no reportable events (as the term is defined in Item 304 (a) (1) (v) of Regulation S-K).

The Company has provided the foregoing disclosure to PricewaterhouseCoopers LLP and has requested PricewaterhouseCoopers LLP to furnish a letter addressed to the Securities and Exchange Commission stating whether PricewaterhouseCoopers LLP agrees with the statements made above by the Company. This letter is filed as Exhibit 16.1 to this Form 8-K.

**Item 7. Financial Statements and Exhibits**

(c) Exhibits

16.1 Letter from PricewaterhouseCoopers LLP dated January 30, 2004 pursuant to Item 304 (a) (3) of Regulation S-K.

**SIGNATURE**

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.

SHILOH INDUSTRIES, INC.

By: /s/ Stephen E. Graham

---

Stephen E. Graham  
Chief Financial Officer

Date: January 30, 2004

**EXHIBIT INDEX**

**Exhibit**

**Number**

**Description**

16.1

Letter from PricewaterhouseCoopers LLP dated January 30, 2004 pursuant to Item 304 (a) (3) of Regulation S-K.