NOBILITY HOMES INC Form 8-K May 07, 2010

# 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): May 4, 2010

# NOBILITY HOMES, INC.

(Exact name of registrant as specified in its charter)

Florida (State or other jurisdiction

000-06506 (Commission 59-1166102 (IRS Employer

 $of\ incorporation)$ 

File No.)

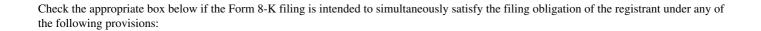
**Identification No.)** 

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#### 3741 S W 7th Street

Ocala, Florida 34478 (Address of principal executive offices) (Zip Code) Registrant s telephone number including area code: (352) 732-5157

(Former name or former address, if changed since last report)



- " 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))

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

#### (a) Previous independent registered public accounting firm

On May 4, 2010, Nobility Homes, Inc. notified McGladrey & Pullen, LLP, the Company s independent registered public accounting firm, that it was dismissed as auditor for the Company. The decision to dismiss McGladrey & Pullen, LLP was recommended and approved by the audit committee of the Company s Board of Directors on May 4, 2010.

The audit reports of McGladrey & Pullen, LLP on the consolidated financial statements of Nobility Homes, Inc. and subsidiaries as of and for the years ended October 31, 2009 and November 1, 2008 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 fiscal years ended October 31, 2009 and November 1, 2008 and through the date of this Current Report, there were: (1) no disagreements between the Company and McGladrey & Pullen, LLP on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of McGladrey & Pullen, LLP, would have caused McGladrey & Pullen, LLP to make reference to the subject matter of the disagreement in their reports on the Company s financial statements for such years, and (2) no reportable events within the meaning set forth in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided McGladrey & Pullen, LLP a copy of the disclosures in this Form 8-K and has requested that McGladrey & Pullen, LLP furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not McGladrey & Pullen, LLP agrees with the Company s statements in this Item 4.01(a). A copy of the letter dated May 7, 2010 furnished by McGladrey & Pullen, LLP in response to that request is filed as Exhibit 16.1 to this Form 8-K.

#### (b) New independent registered public accounting firm

On May 7, 2010, the Company retained Crowe Horwath LLP as the sole principal independent registered accountant for the Company. During the two most recent fiscal years and through May 7, 2010, the Company had not consulted with Crowe Horwath LLP regarding any of the following:

- (i) The application of accounting principles to a specific transaction, either completed or proposed;
- (ii) The type of audit opinion that might be rendered on the Company s financial statements, and none of the following was provided to the Company: (a) a written report, or (b) oral advice that Crowe Horwath LLP concluded was an important factor considered by the Company in reaching a decision as to an accounting, auditing or financial reporting issue; or
- (iii) Any matter that was subject of a disagreement, as that term is defined in Item 304(a)(1)(iv) of Regulation S-K; or a reportable event, as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

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# Item 9.01 Financial Statements and Exhibits

(d) Exhibits

Exhibit 16.1 Letter dated May 7, 2010 from McGladrey & Pullen, LLP to the Securities and Exchange Commission.

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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.

# NOBILITY HOMES, INC.

May 7, 2010

By: /s/ Lynn J. Cramer, Jr. Lynn J. Cramer, Jr., Treasurer and Principal Accounting Officer

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## EXHIBIT INDEX

Exhibit 16.1 Letter dated May 7, 2010 from McGladrey & Pullen, LLP to the Securities and Exchange Commission.

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