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NOBILITY HOMES INC Form 8-K July 22, 2003

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): July 15, 2003

NOBILITY HOMES, INC. (Exact name of registrant as specified in its charter)

Florida 000-06506 59-1166102 -----_____ (State or other jurisdiction (Commission (IRS Employer of incorporation) File No.) Identification No.)

3741 S W 7th Street 34478 Ocala, Florida (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)

ITEM 4. Changes In Registrant's Certifying Accountant

On July 15, 2003, Nobility Homes, Inc., ("Nobility") dismissed its auditors, PricewaterhouseCoopers LLP ("PWC"), and appointed Tedder James Worden & Associates, P.A. ("TJW") as its new independent auditors, effective July 15, 2003. This change was approved by the Audit Committee of Nobility's Board of Directors.

During Nobility's two most recent fiscal years ended November 2, 2002 and November 3, 2001, and the subsequent interim period through July 15, 2003, there were no disagreements between Nobility and PWC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to PWC's satisfaction, would have caused PWC to make reference to the subject matter of the disagreement in the connection with its reports on the Nobility financial statements for such years.

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The audit reports of PWC on the financial statements of Nobility as of and for the fiscal years ended November 2, 2002 and November 3, 2001 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

A letter from PWC is attached hereto as Exhibit 16.

ITEM 7. Financial Statements and Exhibits

- (c) Exhibits
- 16 Letter of PricewaterhouseCoopers LLP regarding change in certifying accountant

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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.

July 22, 2003

By: /s/ Lynn J. Cramer, Jr.

Lynn J. Cramer, Jr., Treasurer
and Principal Accounting Officer

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