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NOBILITY HOMES INC
Form 8-K/A
July 31, 2003

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934

Date of Report: July 31, 2003

Date of earliest event reported: July 15, 2003

NOBILITY HOMES, INC.

(Exact name of registrant as specified in its charter)

Florida ----- (State or other jurisdiction of incorporation)	000-06506 ----- (Commission File No.)	59-1166102 ----- (IRS Employer Identification No.)
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3741 S W 7th Street Ocala, Florida (Address of principal executive offices)	34478 ----- (Zip Code)
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Registrant's telephone number including area code: (352) 732-5157

Not Applicable

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

ITEM 4. Changes In Registrant's Certifying Accountant

As previously reported, 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

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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.

None of the reportable events described under Item 304(a)(1)(v) of Regulation S-K occurred within the two most recent fiscal years of Nobility ended November 2, 2002 and November 3, 2001 or within the subsequent interim period through July 15, 2003.

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.

During the two most recent fiscal years of Nobility ended November 2, 2002 and November 3, 2001 or within the subsequent interim period through July 15, 2003, Nobility did not consult with TJW on (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that may be rendered on Nobility's financial statements, and neither a written report nor oral advice was provided to Nobility that TJW concluded was an important factor considered by Nobility in reaching a decision as to any accounting, auditing or financial reporting issue; or (ii) the subject of any disagreement, as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions, or reportable event.

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

-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.

NOBILITY HOMES, INC.

July 31, 2003

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

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

