

NOBILITY HOMES INC
Form 8-K
June 11, 2007

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): June 5, 2007

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.)

3741 S W 7th Street
Ocala, Florida
(Address of principal executive offices)

34478
(Zip Code)

Registrant's telephone number including area code: (352) 732-5157

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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- 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))

Item 4.01 Changes in Registrant's Certifying Accountant

1. On June 5, 2007, Nobility Homes, Inc. was notified that certain partners of Tedder, James, Worden & Associates, P.A. had merged with McGladrey & Pullen, LLP and that Tedder, James, Worden & Associates, P.A. would no longer be the auditor for the Company. McGladrey & Pullen, LLP was appointed as the Company's new auditor on June 8, 2007.

2. The audit reports of Tedder, James, Worden & Associates, P.A. on the consolidated financial statements of Nobility Homes, Inc. and subsidiaries as of and for the years ended November 4, 2006 and November 5, 2005 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.

3. The decision to engage McGladrey & Pullen, LLP was approved by the audit committee of the board of directors.

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4. During the Company's two most recent fiscal years ended November 4, 2006 and November 5, 2005 and through the date of this Current Report, the Company did not consult with McGladrey & Pullen, LLP 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 the Company's financial statements, and McGladrey & Pullen, LLP did not provide either a written report or oral advice to the Company that McGladrey & Pullen, LLP concluded was an important factor considered by the Company 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 a reportable event within the meaning set forth in Item 304(a)(1)(v) of Regulation S-K.

5. In connection with the audits of the Company's consolidated financial statements for each of the fiscal years ended November 4, 2006 and November 5, 2005 and through the date of this Current Report, there were: (1) no disagreements between the Company and Tedder, James, Worden & Associates, P.A. 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 Tedder, James, Worden & Associates, P.A., would have caused Tedder, James, Worden & Associates, P.A. 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.

6. The Company has provided Tedder, James, Worden & Associates, P.A. a copy of the disclosures in this Form 8-K and has requested that Tedder, James, Worden & Associates, P.A. furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not Tedder, James, Worden & Associates, P.A. agrees with the Company's statements in this Item 4.01(a). A copy of the letter dated June 11, 2007 furnished by Tedder, James, Worden & Associates, P.A. in response to that request is filed as Exhibit 16.1 to this Form 8-K.

-2-

ITEM 9.01 Financial Statements and Exhibits

(d) Exhibits

Exhibit 99.1 Letter from Tedder, James, Worden & Associates, P.A. to the Securities and Exchange Commission.

-3-

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.

June 11, 2007

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

-4-

EXHIBIT INDEX

Exhibit 99.1 Letter from Tedder, James, Worden & Associates, P.A. to the Securities and Exchange Commission.

