

KEWAUNEE SCIENTIFIC CORP /DE/

Form 8-K

July 14, 2005

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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 8, 2005**

Kewaunee Scientific Corporation

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

0-5286
(Commission File
Number)

38-0715562
(IRS Employer
Identification No.)

2700 West Front Street

Statesville, NC 28677

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: **(704) 873-7202**

N/A

(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 (see General Instruction A.2. below):

- .. 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. Change in Registrant Certifying Accountant.

(a) On July 8, 2005, Kewaunee Scientific Corporation (the Company) dismissed PricewaterhouseCoopers LLP (PwC) as the Company's independent registered public accounting firm. This dismissal, which is immediately effective, was approved by the Audit Committee of the Board of Directors of the Company.

The reports of PwC on the financial statements of the Company for the years ended April 30, 2005 and 2004 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle.

During the years ended April 30, 2005 and 2004 and through July 8, 2005, there have been no disagreements with PwC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of PwC, would have caused PwC to make reference thereto in its reports on the financial statements of the Company for such years.

During the years ended April 30, 2005 and 2004 and through July 8, 2005, there have been no reportable events (as defined in Item 304(a)(1)(v) of Regulation S-K).

The Company has furnished a copy of the above disclosures to PwC and has requested that PwC furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above disclosures. A copy of such letter is attached as Exhibit 16.1 to this Current Report on Form 8-K.

(b) On July 8, 2005, the Company engaged Cherry, Bekaert & Holland, L.L.P. (CB&H) as its new independent registered public accounting firm to audit the Company's financial statements for the year ending April 30, 2006 and to review the financial statements to be included in the Company's quarterly reports on Form 10-Q, beginning with the quarter ending July 31, 2005. The decision to engage CB&H was approved by the Company's Audit Committee.

Prior to the engagement of CB&H, neither the Company nor anyone on behalf of the Company consulted with CB&H during the Company's two most recent fiscal years and through July 8, 2005, in any manner regarding either: (A) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements; or (B) any matter that was the subject of either a disagreement or a reportable event (as defined in Item 304(a)(1)(iv) and (v), respectively, of Regulation S-K).

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits.

Exhibit Number

Description of Exhibit

16.1

Letter from PricewaterhouseCoopers LLP to the Securities and Exchange Commission dated July 13, 2005

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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.

Dated: July 13, 2005

Kewaunee Scientific Corporation

By: /s/ D. Michael Parker
D. Michael Parker
Senior Vice President, Finance and

Chief Financial Officer

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