

TRANSCAT INC  
Form 8-K  
September 21, 2011

**UNITED STATES**  
**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)

**September 19, 2011**

**Transcat, Inc.**

(Exact name of registrant as specified in its charter)

**Ohio**  
(State or other jurisdiction  
of incorporation)

**000-03905**  
(Commission  
File Number)

**16-0874418**  
(IRS Employer  
Identification No.)

**35 Vantage Point Drive, Rochester, New York**  
(Address of principal executive offices)

**14624**  
(Zip Code)

Registrant's telephone number, including area code

**585-352-7777**

(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)

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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.**

*(a) Dismissal of BDO USA, LLP*

On September 19, 2011, the Audit Committee of the Board of Directors of Transcat, Inc. (the Company) dismissed BDO USA, LLP (BDO) as the Company's independent registered public accounting firm.

BDO's reports on the Company's financial statements as of and for the fiscal years ended March 26, 2011 and March 27, 2010 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.

During the Company's fiscal years ended March 26, 2011 and March 27, 2010 and through September 19, 2011, (a) there were no disagreements between the Company and BDO on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement(s), if not resolved to the satisfaction of BDO, would have caused BDO to make reference to the subject matter of the disagreements(s) in their reports on the financial statements for such years; and (b) there were no reportable events as described in Item 304(a)(1)(v) of Regulation S-K.

The Company provided BDO with a copy of the above disclosure and requested BDO to furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of BDO's letter dated September 19, 2011 is attached as Exhibit 16.1 to this Form 8-K.

*(b) Appointment of Freed Maxick & Battaglia, CPAs, L.P.*

On September 19, 2011, the Audit Committee of the Board of Directors of the Company engaged Freed Maxick & Battaglia, CPAs, L.P. (Freed Maxick) as the Company's independent registered public accounting firm. During the Company's fiscal years ended March 26, 2011 and March 27, 2010 and through September 19, 2011, the Company did not consult with Freed Maxick on any matter that (i) involved 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, in each case where either a written report or oral advice was provided that Freed Maxick concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) was either the subject of a disagreement as defined in paragraph 304(a)(1)(iv) and the related instructions to Item 304 of Regulation S-K or a reportable event as described in Item 304(a)(1)(v) of Regulation S-K.

**Item 9.01 Financial Statements and Exhibits.**

*(d) Exhibits.*

| Exhibit No. | Description   |
|-------------|---|
| 16.1        | Letter from BDO USA, LLP to the Securities and Exchange Commission dated September 19, 2011 |

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.

**TRANSCAT, INC.**

Dated: September 21, 2011

By: /s/ John J. Zimmer  
John J. Zimmer  
Senior Vice President of Finance and Chief Financial Officer