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MARLTON TECHNOLOGIES INC

Form 8-K November 24, 2003

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) November 17, 2003

MARLTON TECHNOLOGIES, INC.

(Exact Name of Registrant as Specified in Charter)

Pennsylvania I-7708 22-1825970

(State or Other Jurisdiction) (Commission File Number) (IRS Employer Identifica 2828 Charter Road, Philadelphia 1

(Address of Principal Executive Offices) (Zip Registrant's telephone number, including area code 215-676-6900

(Former Name or Former Address, if Changed Since Last Report)

Item 4. Changes in Registrant's Certifying Accountant

On November 17, 2003, the Company dismissed PricewaterhouseCoopers LLP ("PwC") as its independent public accountants and appointed McGladrey and Pullen, LLP ("McGladrey") as its new independent public accountant subject to the completion of their normal due diligence procedures. The decision to dismiss PwC and to retain McGladrey was approved by the Company's Audit Committee and Board of Directors on November 17, 2003.

The reports of PwC on the Company's financial statements for each of the years ended December 31, 2002 and 2001 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

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During the company's two most recent fiscal years and through November 17, 2003 there were 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 PwC's satisfaction, would have caused PwC to make reference to the subject matter of the disagreement in connection with its reports.

During the Company's two most recent fiscal years and through November 17, 2003, there have been no reportable events (as defined in Regulation S-K Item 304 (a) (1) (v)).

The Company has provided PwC with a copy of this Item 4 disclosures and has requested that PwC review such disclosures and provide a letter addressed to the Securities and Exchange Commission as specified by Item 304(a) (3) of Regulation S-K. Such letter is filed as Exhibit 16.1 to this Current Report.

During the fiscal years ended December 31, 2002 and 2001, and the subsequent interim period up to November 17, 2003, the Company did not consult with McGladrey regarding (i) the application of accounting principles to a specified transaction, either completed or proposed, (ii) the type of audit opinion that might be rendered on the Company's financial statements, or (iii) any other matters or reportable events set forth in Items 304 (a) (1) (iv) and (a) (1) (v) of Regulation S-K.

Item 7. Financial Statements, Pro Forma Financial Information and Exhibits.

(c) Exhibits:

16.1 Letter from PricewaterhouseCoopers LLP to the Securities and Exchange Commission, dated November 21, 2003 regarding change in certifying accountant.

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.

MARLTON TECHNOLOGIES INC.

By: /s/ Robert B. Ginsburg

Name: Robert B. Ginsburg

Title: President and Chief Executive Officer

Date: November 24, 2003

EXHIBIT INDEX

Exhibit No. Description of Exhibit

16.1 Letter from PricewaterhouseCoopers LLP to the Securities and Exchange Commission, dated November 21, 2003 regarding change

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in certifying accountant.