

TROY GROUP INC
Form 8-K/A
April 07, 2004

**UNITED STATES
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 (Date of earliest event reported):

April 2, 2004

TROY GROUP, INC.

(Exact Name of Registrant as Specified in its Charter)

Delaware

(State or Other Jurisdiction of
Incorporation)

0-24413

(Commission File Number)

33-0807798

(I.R.S. Employer Identification
Number)

**2331 South Pullman Street
Santa Ana, California**

(Address of Principal Executive Offices)

92705

(Zip Code)

(949) 250-3280

(Registrant's Telephone Number, Including Area Code)

N/A

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

Item 4. Changes in Registrant's Certifying Accountant

On March 26, 2004, the Registrant filed a report on Form 8-K stating that on March 22, 2004, the Audit Committee of the Board of Directors of the Registrant approved a change in the Registrant's independent accountants for the fiscal year ending November 30, 2004. The Board of Directors ratified the Audit Committee's dismissal of McGladrey & Pullen, LLP (McGladrey & Pullen) and the selection of BDO Seidman, LLP as the Registrant's independent accountants. The report of McGladrey & Pullen for the fiscal years ended November 30, 2003 and November 30, 2002, contained no adverse opinions, disclaimer of opinion or qualification or modification as to uncertainty, audit scope or accounting principles.

During the fiscal years ended November 30, 2003 and November 30, 2002 and the subsequent interim period through the date hereof, there were no disagreements between the Registrant and McGladrey & Pullen 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 McGladrey & Pullen, would have caused it to make reference to the subject matter of the disagreement in connection with its report. No reportable event described in paragraph (a)(1)(v) of Item 304 of Regulation S-K has occurred within the Registrant's fiscal years ending November 30, 2003 and November 30, 2002.

The Registrant has provided McGladrey & Pullen with a copy of the disclosures contained herein and has requested that McGladrey & Pullen provide a letter addressed to the Securities & Exchange Commission stating whether or not they agree with the statements contained herein. Attached as an exhibit hereto is the letter of McGladrey & Pullen relating to such disclosures.

The Registrant did not consult with BDO Seidman, LLP during the fiscal years ended November 30, 2003 and November 30, 2002, with respect to 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 Registrant's consolidated financial statements, or any other matters or reportable events as set forth in paragraphs (a)(2)(i) and (ii) of Item 304 Regulation S-K.

Item 7. Financial Statements and Exhibits

(c) Exhibits

16 Letter from McGladrey & Pullen, LLP, the Registrant's former independent accountants.

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: April 5, 2004.

TROY GROUP, INC.

By

/s/ Patrick J. Dirk
Patrick J. Dirk
Chief Executive Officer

INDEX TO EXHIBITS

Exhibit Number	Description
16	Letter from McGladrey & Pullen, LLP, the Registrant's former independent accountants.