

EQUUS II INC
Form 8-K
September 21, 2005

U.S. 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, 2005

Equus II Incorporated

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation)

0-19509
(Commission File Number)

76-0345915
(I.R.S. Employer Identification No.)

2727 Allen Parkway, 13th Floor, Houston, Texas 77019

(Address of principal executive offices, zip code)

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Registrant's telephone number, including area code: (713) 529-0900

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:

- Written communication 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 communication pursuant to Rule 14d-2(b) under the Exchange act (17 CFR 240.14d-2(b))
 - Pre-commencement communication pursuant to Rule 13e-4(c) under the Exchange act (17 CFR 240.13e-4(c))
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Item 4.01 Changes in Registrant's Certifying Accountant

- (a) On September 19, 2005, Equus II Incorporated (the Company) dismissed PricewaterhouseCoopers LLP (PwC) as its independent registered public accounting firm and engaged UHY Mann Frankfort Stein & Lipp CPAs, LLP (UHY) as the Company's new independent registered public accounting firm.

The decision to change independent registered public accounting firms 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 as of and for the years ended December 31, 2004 and 2003 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 December 31, 2004 and 2003 and through September 19, 2005, 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 thereto in PwC's reports on the financial statements for such years.

During the years ended December 31, 2004 and 2003 and through September 19, 2005, there have been no reportable events (as defined in Regulation S-K Item 304(a)(1)(v)).

The Company has requested that PwC furnish it with a letter addressed to the United States Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter is furnished in response to that request and is attached hereto as Exhibit 16.1.

- (b) The Company did not consult with UHY during the years ended December 31, 2004 and 2003, and through September 19, 2005, on any matter which was the subject of any disagreement or any reportable event as defined in Regulation S-K Item 304(a)(1)(iv) and Regulation S-K Item 304(a)(1)(v), respectively, or on 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.

Item 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

| <u>EXHIBIT NUMBER</u> | <u>DESCRIPTION</u> |
|----------------------------------|--|
| 16.1 | Letter dated September 19, 2005 from PricewaterhouseCoopers LLP to the Securities and Exchange Commission. |

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

September 19, 2005

Equus II Incorporated
(Registrant)

By: /s/ Anthony R. Moore

Anthony R. Moore
Chairman of the Board/CEO