

CROWN CASTLE INTERNATIONAL CORP
Form 8-K
December 13, 2010

**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): December 8, 2010

Crown Castle International Corp.
(Exact name of registrant as specified in its charter)

| | | |
|----------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------|
| Delaware (State or other Jurisdiction of Incorporation) | 001-16441 (Commission File Number) | 76-0470458 (IRS Employer Identification No.) |
|----------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------|

| | |
|-----------------------------------------------------------------------------------------------------------------|----------------------------|
| 1220 Augusta Drive Suite 500 Houston, TX (Address of Principal Executive Offices) | 77057 (Zip Code) |
|-----------------------------------------------------------------------------------------------------------------|----------------------------|

Registrant's telephone number, including area code: **(713) 570-3000**

(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)
- 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

On December 8, 2010, the Audit Committee of Crown Castle International Corp. (“Company”) approved the dismissal of KPMG LLP (“KPMG”) as the Company’s independent registered public accountants. KPMG’s engagement will end upon completion of its audit of the Company’s financial statements as of and for the year ending December 31, 2010. In addition, on December 8, 2010, the Audit Committee approved the engagement of PricewaterhouseCoopers LLP (“PwC”) as the Company’s independent registered public accountants for the fiscal year ending December 31, 2011.

The audit reports of KPMG on the consolidated financial statements of the Company as of and for the years ended December 31, 2009 and 2008 (“Financial Statements Reports”) did not contain an adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles. The Financial Statements Reports contained a separate paragraph noting that, in accordance with Generally Accepted Accounting Principles, “The Company adopted the provisions of Statement of Financial Accounting Standards No. 157, *Fair Value Measurements* (included in FASB ASC Topic 820, *Fair Value Measurements and Disclosures*), effective January 1, 2008.” The audit reports of KPMG on the effectiveness of internal control over financial reporting as of December 31, 2009 and 2008 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.

During the fiscal years ended December 31, 2009 and 2008 and the subsequent interim periods through December 8, 2010, (1) there were no disagreements with KPMG on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure that, if not resolved to KPMG’s satisfaction, would have caused KPMG to make reference in connection with their opinion to the subject matter of the disagreement and (2) there were no “reportable events” as defined in item 304(a)(1)(v) of Regulation S-K.

During the fiscal years ended December 31, 2009 and 2008 and the subsequent interim periods through December 8, 2010, neither the Company nor anyone on its behalf consulted PwC regarding either (1) 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, and no written report or oral advice was provided to the Company that PwC concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue or (2) any matter that was the subject of a disagreement or reportable event as defined in Regulation S-K, Item 304(a)(1)(iv) and Item 304(a)(1)(v), respectively.

The Company provided KPMG with a copy of this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission (“SEC”) and requested that KPMG furnish a letter addressed to the SEC stating whether it agrees with the statements made herein. A copy of KPMG’s letter is filed as Exhibit 16.1 hereto.

ITEM 9.01 — FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

| Exhibit No. | Description |
|-------------|--------------------------------------------|
| 16.1 | Letter of KPMG LLP dated December 13, 2010 |

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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.

CROWN CASTLE INTERNATIONAL CORP.

By: /s/ E. Blake Hawk

Name: E. Blake Hawk

Title: Executive Vice President
and General Counsel

Date: December 13, 2010

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EXHIBIT INDEX

| Exhibit No. | Description |
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| 16.1 | Letter of KPMG LLP dated December 13, 2010 |
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