

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

Filing Date: **1999-03-26** | Period of Report: **1998-03-24**  
SEC Accession No. **0001005477-99-001409**

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FILER

**MICRO WAREHOUSE INC**

CIK: **892872** | IRS No.: **061192793** | State of Incorpor.: **DE** | Fiscal Year End: **1231**  
Type: **8-K** | Act: **34** | File No.: **000-20730** | Film No.: **99574284**  
SIC: **5961** Catalog & mail-order houses

Mailing Address  
535 CONNECTICUT AVE  
NORWALK CT 06854

Business Address  
535 CONNECTICUT AVE  
NORWALK CT 06854  
2038994000

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: March 25, 1998

MICRO WAREHOUSE, INC.

Delaware

0-20730

06-1192793

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(State of Incorporation)

(Commission File No.)

(IRS Id. No.)

535 Connecticut Avenue  
Norwalk, Connecticut 06854  
(203) 899-4000

Exhibit Index Appears on Page 3

Item 4. Changes in Registrant's Certifying Accountants

KPMG LLP are the independent accountants engaged as the principal accountant to audit the financial statements for Micro Warehouse, Inc. (the "Company"). On March 19, 1999, the Company informed KPMG LLP that upon completion of the audit for the year ended December 31, 1998, the Company will not reappoint them as the principal accountants for the year ended December 31, 1999. The Company will engage PricewaterhouseCoopers LLP as its principal accountants. The decision to change accountants was recommended by the Audit Committee of the Board of Directors and approved by the full Board of Directors.

In connection with the audits of the two fiscal years ended December 31, 1998 and 1997, there were no disagreements with KPMG LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements if not resolved to their satisfaction would have caused them to make reference in connection with their opinion to the subject matter of the disagreement.

The audit reports of KPMG LLP on the consolidated financial statements of the Company and its subsidiaries as of and for the years ended December 31, 1998 and 1997, did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles. The Company has requested that KPMG LLP furnish it with a letter to

the Securities Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter, dated March 19, 1999 from KPMG LLP is attached as Exhibit 16.1 to Form 8-K.

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

(c) Exhibits.

The following exhibit is filed herewith:

16.1 Letter dated March 19, 1999 from KPMG to the SEC related to the change in certifying accountants.

#### 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.

Date: March 25, 1999

MICRO WAREHOUSE, INC.  
(Registrant)

By: /s/ Wayne P. Garten

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Wayne P. Garten  
Executive Vice President,  
Chief Financial Officer  
(Principal Accounting Officer)

#### EXHIBIT INDEX

Exhibit Number	Description
16.1	Letter dated March 19, 1999 from KPMG to the SEC related to the change in certifying accountants

KPMG

Stamford Square  
3001 Summer Street  
Stamford, CT 06905

Securities and Exchange Commission  
Washington, DC 20549

March 19, 1999

Ladies and Gentlemen:

We are the principal accountants for Micro Warehouse, Inc. and, under the date of February 16, 1999, we will report on the consolidated financial statements of Micro Warehouse, Inc. and subsidiaries as of and for the years ended December 31, 1998 and 1997. On March 19, 1999, we were informed that upon completion of the audit for the year ended December 31, 1998 we will not be reappointed as principal accountants for the year ended December 31, 1999. We have read Micro Warehouse's statements included under Item 4 of its Form 8-K dated March 25, 1999, and we agree with such statements, except that we are not in a position to agree or disagree with MicroWarehouse's statement that the change was recommended by the Audit Committee of the Board of Directors and approved by the full Board of Directors.

Very truly yours,

/s/ KPMG LLP