

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K/A

Current report filing [amend]

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FILER

**CORE INDUSTRIES INC**

CIK: **91817** | IRS No.: **381052434** | State of Incorpor.: **NV** | Fiscal Year End: **0831**  
Type: **8-K/A** | Act: **34** | File No.: **001-05034** | Film No.: **94501901**  
SIC: **3825** Instruments for meas & testing of electricity & elec signals

Mailing Address  
00000

Business Address  
PO BOX 2000  
500 NORTH WOODWARD  
BLOOMFIELD HILLS MI 48304  
3136423400

Core Industries Inc  
P. O. Box 2000  
Bloomfield Hills, MI 48304

January 19, 1994

Securities and Exchange Commission  
Washington, DC 20549

Re: Core Industries Inc

Gentlemen/Ladies:

Enclosed herewith is an amended Form 8-K (original filed electronically on January 13, 1994) which provides as Exhibit 16 response from dismissed certified public accountants.

If you have any questions or require anything further, please telephone the undersigned at (810) 642-3400.

Very truly yours,

CORE INDUSTRIES INC

By: /s/ RAYMOND H. STEBEN, JR.

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Raymond H. Steben, Jr.  
Vice President-Finance and CFO

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): January 11, 1994

CORE INDUSTRIES INC  
(Exact name of registrant as specified in its charter)

Nevada	1-5024	38-1052434
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

P. O. Box 2000, Bloomfield Hills, Michigan 48304  
(Address of principal executive offices) (zip code)

Registrant's telephone number, including area code: (810) 642-3400

Item 4. Changes in Registrant's Certifying Accountants.

On January 11, 1994, the Registrant's Board of Directors, acting upon the recommendation of the Registrant's Audit Committee of the Board of Directors, selected the firm of Coopers & Lybrand to replace Deloitte & Touche as its certified public accountants. Deloitte & Touche was dismissed as the Registrant's certified public accountants as of that date.

Deloitte & Touche's reports on the Registrant's financial statements for the past two years have not contained an adverse opinion or a disclaimer of opinion, nor were the reports qualified as to uncertainty, audit scope or accounting principles.

There were no disagreements with Deloitte & Touche on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure during the Registrant's two most recent fiscal years or any subsequent interim period preceding the dismissal of Deloitte & Touche.

None of the kinds of events listed in Item 304(a)(1)(v) of Regulation S-K occurred within the Registrant's two most recent fiscal years and any subsequent interim period preceding the dismissal of Deloitte & Touche.

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

(c) Exhibits

16. Letter from Deloitte & Touche addressed to the Securities and Exchange Commission.

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 thereunto duly authorized.

CORE INDUSTRIES INC  
(Registrant)

Date: January 13, 1994

/s/ RAYMOND H. STEBEN, JR.

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Raymond H. Steben, Jr.  
Vice President-Finance and CFO  
(duly authorized officer)

INDEX TO EXHIBITS

Exhibit

16. Letter from Deloitte & Touche addressed to the Securities and Exchange Commission, dated January 14, 1994.



Deloitte & Touche  
Suite 900  
600 Renaissance Center  
Detroit, MI 48243-1704  
Telephone: (313) 396-3000

Exhibit 16

January 14, 1994

Securities and Exchange Commission  
Mail Stop 9-5  
450 5th Street, N.W.  
Washington, DC 20549

Dear Sirs/Madams:

We have read and agree with the comments in Item 4 of Form 8-K of Core Industries Inc dated January 14, 1994.

Yours truly,

/s/ DELOITTE & TOUCHE  
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Deloitte & Touche