

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K/A

Current report filing [amend]

Filing Date: **1995-06-13** | Period of Report: **1995-05-30**
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FILER

NYCOR INC /DE/

CIK: **809066** | IRS No.: **222748564** | State of Incorpor.: **DE** | Fiscal Year End: **1231**
Type: **8-K/A** | Act: **34** | File No.: **000-15299** | Film No.: **95546833**
SIC: **3585** Air-cond & warm air heatg equip & comm & indl refrig equip

Mailing Address
287 CHILDS RD
BASKING RIDGE NJ 07920

Business Address
287 CHILDS RD
BASKING RIDGE NJ 07920
9089538200

<PAGE 1>

SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 20549

FORM 8-K A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of
The Securities and Exchange Act of 1934

DATE OF REPORT (Date of earliest event reported): May 30, 1995

NYCOR, INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or Other Jurisdiction of Incorporation)

<TABLE>

<S>	<C>
1-9386	22-2748564
-----	-----
(Commission File Number)	(IRS Employer Identification Number)

</TABLE>

<TABLE>

<S>	<C>
287 Childs Road	
Basking Ridge, New Jersey	07920
-----	-----
(Address of principal executive offices)	(Zip Code)

</TABLE>

Registrant's telephone number, including area code (908) 953-8200

Item 4. Change in Registrant's Certifying Accountant

- (a) (i) On May 30, 1995, the Company was advised by Ernst and Young LLP ("E&Y") that it was resigning as the Company's independent accountants.
- (ii) The reports of E&Y on the Company's financial statements for the years ended December 31, 1994 and 1993 did not contain an adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle.
- (iii) Not Applicable
- (iv) (v) During the last two fiscal years and the period from January 1, 1995 through May 30, 1995, the Company has not had any disagreement with E&Y on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure that would require disclosure in this Current Report on Form 8-K/A. There have been no reportable events (as defined in Regulation S-K Item 304(a) (1) (v)).
- (vi) The Registrant has requested that E&Y furnish a letter addressed to the Securities and Exchange Commission as required by Item 304(a) of Regulation S-K. A copy of such letter is attached as Exhibit 16.

Item 7. Exhibits

- (c) Exhibit 16. Letter to the Securities and Exchange Commission from Ernst & Young LLP dated June 12, 1995.

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.

NYCOR, INC.

BY: /s/ Kent E. Hansen
Vice President-Finance
and General Counsel

Date: June 9, 1995

Signing both in his capacity as
Vice President of the Registrant
and as Chief Financial Officer of
the Registrant

EXHIBIT 16

June 12, 1995

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Gentlemen:

We have read Item 4 of Form 8-K Amended dated June 9, 1995, of NYCOR, Inc. and are in agreement with the statements contained in paragraphs (i), (ii), (iv), (v) and (vi) on page 2 therein. We have no basis to agree or disagree with the other statement of the registrant contained therein.

Ernst & Young LLP