

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

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FILER

THERMA WAVE INC

CIK: **828119** | IRS No.: **942782563** | State of Incorporation: **DE** | Fiscal Year End: **0331**
Type: **8-K** | Act: **34** | File No.: **333-29871** | Film No.: **98669678**
SIC: **3823** Industrial instruments for measurement, display, and control

Mailing Address
1250 RELIANCE WAY
FREMONT CA 94539

Business Address
1250 RELIANCE WAY
FREMONT CA 94539
5104903663

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): July 16, 1998

THERMA-WAVE, INC.
(Exact name of Registrant as specified in its charter)

| | | |
|---|--|--|
| DELAWARE [State or other jurisdiction of incorporation or organization] | 333-29871 [Commission File Number] | 94-3000561 [I.R.S. Employer Identification Number] |
|---|--|--|

| | |
|--|---------------------|
| 1250 Reliance Way, Fremont, California [Address of principal executive offices] | 94539 [Zip Code] |
|--|---------------------|

(510) 490-3663
[Registrant's telephone number, including area code]

Not applicable
[Former name of former address, if changed since last report]

Item 4. Change in Registrant's Certifying Accountant

Effective July 16, 1998, the Company's management dismissed Ernst & Young LLP as the Company's independent accountants. Concurrent with such dismissal, the Company engaged PricewaterhouseCoopers LLP as the Company's independent accountants. The decision to dismiss Ernst & Young LLP as the Company's independent accountants was approved by the Board of Directors.

The reports of Ernst & Young LLP on the Company's consolidated financial statements for each of the two fiscal years in the period ended March 31, 1998 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

In connection with the audits of the Company's consolidated financial statements for each of the two fiscal years ended March 31, 1998, there were no disagreements between the Registrant and Ernst & Young LLP on any matters of accounting principles or practices, financial statement disclosure, or auditing scope and procedures which, if not resolved to the satisfaction of Ernst & Young LLP, would have caused them to make reference to the matter in their reports.

There were no reportable events (as defined in Regulation S-K Item 304(a)(1)(v)) during the two fiscal years ended March 31, 1998.

The Company has requested that Ernst & Young LLP furnish a letter addressed to the Securities and Exchange Commission stating whether Ernst & Young LLP agrees with the above statements. A copy of that letter is attached as Exhibit 16.1 to this Form 8-K.

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

(c) Exhibits.

| Number | Exhibit |
|--------|--|
| 16.1 | Letter of Ernst & Young LLP regarding change in certifying accountant. |

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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 thereunto duly authorized on July 21, 1998.

THERMA-WAVE, INC.
(Registrant)

/s/ CHARLOTTE HOLLAND

CHARLOTTE HOLLAND
Vice President of Finance

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Ernst & Young LLP

55 Almaden Boulevard
San Jose, CA 95113

Phone: 408 947 5500
Fax: 408 294 2744
Telex: 701974

July 21, 1998

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

Gentlemen:

We have read Item 4 of Form 8-K dated July 21, 1998 of Therma-Wave, Inc. and are in agreement with the statement contained in the first sentence of the first paragraph and the statements in the second, third and fourth paragraphs therein. We have no basis to agree or disagree with other statements of the Registrant contained therein.

Very truly yours,

/s/ Ernst & Young LLP
Ernst & Young LLP