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PERFECTDATA CORP
Form 8-K
March 10, 2004

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): March 3, 2004

PERFECTDATA CORPORATION

(Exact name of registrant as specified in its charter)

| | | |
|---|-----------------------------|--------------------------------------|
| California | 0-12817 | 95-3087593 |
| ----- | ----- | ----- |
| (State of other jurisdiction of incorporation) | (Commission File Number) | (IRS Employer identification No.) |
| 1445 East Los Angeles Avenue | Simi Valley | California 93065 |
| ----- | ----- | ----- |
| (Address of Principal Executive Offices) | | (Zip Code) |

Registrant's telephone number, including area code: (805) 581-4000

INFORMATION TO BE INCLUDED IN REPORT

Item 4. Changes in Registrant's Certifying Accountant.

a. On March 3, 2004, KPMG LLP advised the registrant, PerfectData Corporation (the "Company"), that such firm resigned as independent auditors for the Company. KPMG LLP was first retained by the Company to audit its financial statements for the year ended March 31, 2000.

b. The audit reports of KPMG LLP on the financial statements of the Company as of and for the years ended March 31, 2003 and 2002 did not contain any adverse opinion or a disclaimer of opinion, nor was either report of KPMG LLP qualified or modified as to uncertainty, audit scope, or accounting principles.

c. Because KPMG's resignation did not involve any disagreement with the Company, the Company's Audit Committee did not have to take any action, other than to commence an immediate search for an accounting firm suitable for a small business company like the Company.

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d. In connection with the audits of the two fiscal years ended March 31, 2003, and during the subsequent interim period through March 3, 2004, there were no disagreements with KPMG LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of KPMG LLP, would have caused such firm to make reference in connection with their opinion to the subject matter of the disagreement.

e. The Company has furnished a copy of this Report to KPMG LLP and has requested that such firm furnish the Company with a letter addressed to the Commission stating whether such firm agrees with the statements made by the Company in this Report and, if not, stating the respects in which it does not agree. The response of KPMG LLP is filed as Exhibit 16 to this Report.

Item 7. Financial Statements and Exhibits.

a. Financial statements of business acquired:

None

1

b. Pro forma financial information:

None

c. Exhibits:

| Number | Exhibit |
|--------|---|
| 16 | Letter dated March 10, 2004 from KPMG LLP to the 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 hereinto duly authorized.

PERFECTDATA CORPORATION
(Registrant)

By: /s/ Irene J. Marino

Irene J. Marino
Vice President, Finance and Chief
Financial Officer

March 9, 2004

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Exhibit Filed with Report

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| Number ----- | Exhibit ----- | Page ----- |
|-----------------|--|---------------|
| 16 | Letter dated March 10, 2004 from KPMG LLP to the Commission | E-2 |

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