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GROUP SIMEC SA DE CV
Form 6-K
March 03, 2006

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 6-K

REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13a-16 OR 15d-16
UNDER THE SECURITIES EXCHANGE ACT OF 1934

For the month of March, 2006.

Group Simec, Inc.

(Translation of Registrant's Name Into English)

Mexico

(Jurisdiction of incorporation or organization)

Av. Lazaro Cardenas 601, Colonia la Nogalera, Guadalajara, Jalisco, Mexico 44440

(Address of principal executive office)

(Indicate by check mark whether the registrant files or will file annual reports
under cover of Form 20-F or Form 40-F.)

Form 20-F Form 40-F

(Indicate by check mark whether the registrant by furnishing the information
contained in this form is also thereby furnishing the information to the
Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of
1934.)

Yes No

(If "Yes" is marked, indicate below the file number assigned to the registrant
in connection with Rule 12g3-2(b): 82-_____.)

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the
Company has duly caused this report to be signed on its behalf by the
undersigned, thereunto duly authorized.

GRUPO SIMEC, S.A. de C.V.

(Registrant)

Date: March 3, 2006.

By: /s/ Luis Garcia Limon

Name: Luis Garcia Limon
Title: Chief Executive Officer

CHANGE OF EXTERNAL AUDITOR

Guadalajara, Jalisco, Mexico, March 3, 2006.

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Registrant: Grupo Simec, S.A. de C.V.

Symbol: AMEX-SIM

Previous External Auditor:

C. P. Jorge O. Perez Zermeno

KPMG Cardenas Dosal, S.C. Member of KPMG International

New External Auditor:

C. P. Jose Maria Tabares

Mancera, S.C. Member of Ernst & Young

The audit committee of Grupo Simec, S. A. de C. V. proposed to the board of directors a change in the external auditor for the company for the year ended December 31, 2005, from KPMG Cardenas Dosal, S.C. Member of KPMG International, to Mancera, S.C. Member of Ernst & Young, and the board of directors approved the same, as being in the company's best interests.