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HARRAHS ENTERTAINMENT INC
Form 8-K
May 03, 2002

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): May 3, 2002 (May 2, 2002)

HARRAH'S ENTERTAINMENT, INC.
(Exact name of registrant as specified in its charter)

DELAWARE (State or other jurisdiction of incorporation)	1-10410 (Commission File Number)	62-1411755 (I.R.S. Employer Identification No.)
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ONE HARRAH'S COURT LAS VEGAS, NEVADA (Address of Principal Executive Offices)	89119 (Zip Code)
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(702) 407-6000

(Registrant's telephone number, including area code)

(Former name or former address, if changed since last report)

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

- (a) Dismissal of previous independent accountants
- (i) On May 2, 2002, Harrah's Entertainment, Inc. dismissed Arthur Andersen LLP, or Andersen, as its independent public accountants. Harrah's Audit Committee and Board of Directors participated in and approved the decision to dismiss Andersen.
 - (ii) The reports of Andersen on the financial statements of Harrah's for the past two fiscal years contained no adverse opinion or disclaimer of opinion and were not qualified or

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modified as to uncertainty, audit scope or accounting principle.

- (iii) During the two most recent fiscal years and through May 2, 2002, there have been no disagreements between Harrah's and Andersen 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 Andersen, would have caused Andersen to make reference to the subject matter thereof in its report on Harrah's financial statements for such periods.
- (iv) During the two most recent fiscal years and through May 2, 2002, there have been no reportable events (as defined in Item 304(a)(1)(v) of Regulation S-K).
- (v) At the request of Harrah's, Andersen furnished a letter addressed to the SEC stating that it agrees with the above statements. A copy of such letter, dated May 2, 2002, is filed as Exhibit 16 to this Form 8-K.

(b) Engagement of new independent accountants.

- (i) Harrah's engaged Deloitte & Touche LLP as its new independent accountants as of May 2, 2002. During the two most recent fiscal years and through May 2, 2002, Harrah's has not consulted with Deloitte & Touche LLP regarding the matters described in, and required to be disclosed pursuant to, Item 304(a)(2)(i) or Item 304(a)(2)(ii) of Regulation S-K.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

16 (1) Arthur Andersen LLP Letter Dated May 2, 2002

SIGNATURE

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

HARRAH'S ENTERTAINMENT, INC.

Date: May 3, 2002

By: /s/ Brad L. Kerby

Name: Brad L. Kerby
Title: Vice President, Corporate
Counsel, and Secretary