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FORRESTER RESEARCH INC

Form 8-K/A

April 09, 2004

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

FORM 8-K/A

CURRENT REPORT

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

Date of Report (Date of earliest event reported): April 7, 2004

FORRESTER RESEARCH, INC.

(Exact name of registrant as specified in its charter)

DELAWARE	000-21433	04-2797789
(State or other jurisdiction of incorporation or organization)	(Commission file number)	(I.R.S. Employer Identification No.)

400 TECHNOLOGY SQUARE	02139
CAMBRIDGE, MASSACHUSETTS	
(Address of principal executive offices)	(Zip Code)

(617) 613-6000
(Registrant's telephone number, including area code)

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

On April 7, 2004, the Audit Committee of the Board of Directors of Forrester Research, Inc. ("Forrester") dismissed Deloitte & Touche LLP ("Deloitte") as Forrester's independent auditor and approved the selection of BDO Seidman, LLP to serve as Forrester's independent auditor for the fiscal year ended December 31, 2004.

Deloitte's reports on Forrester's consolidated financial statements for each of the years ended December 31, 2003 and December 31, 2002 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles. Deloitte's reports contained explanatory paragraphs relating to the adoption of Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets" and the application of procedures relating to certain disclosures of financial statement amounts related to the 2001 financial statements that were audited by other auditors who have ceased operations. During the years ended December 31, 2003 and December 31, 2002 and through the date hereof, there were no disagreements with Deloitte on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not

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resolved to Deloitte's satisfaction, would have caused it to make reference to the subject matter in connection with its report on Forrester's consolidated financial statements for such years. There were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

Forrester has provided Deloitte with a copy of the foregoing disclosures. A letter from Deloitte addressed to the Securities and Exchange Commission is included as Exhibit 16.1 to this Current Report on Form 8-K/A and states that Deloitte agrees with such disclosure.

During the years ended December 31, 2003 and December 31, 2002 and through April 7, 2004 (the date BDO Seidman, LLP was appointed), Forrester did not consult BDO Seidman, LLP with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on Forrester's consolidated financial statements, or any other matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K) or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(c) EXHIBITS.

EXHIBIT
NUMBER

DESCRIPTION OF EXHIBIT

16.1	Letter from Deloitte & Touche LLP to the SEC, dated April 9, 2004, regarding change in certifying accountant.
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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 hereunto duly authorized.

Forrester Research, Inc.

Date: April 9, 2004

By: /s/ WARREN HADLEY

Warren Hadley
Chief Financial Officer and
Treasurer (Principal Financial
and Accounting Officer)

EXHIBIT INDEX

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