

SYNALLOY CORP  
Form 8-K/A  
December 16, 2003

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

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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)

December 2, 2003

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SYNALLOY CORPORATION

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(Exact name of registrant as specified in its charter)

Delaware

0-19687

57-0426694

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(State or other  
jurisdiction of  
incorporation)

(Commission File Number)

(IRS Employer  
Identification No.)

Croft Industrial Park, P.O. Box 5627, Spartanburg, SC304

29304

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(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: (864) 585-3605

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

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ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

- (a) Elliott Davis, LLC ("Accountant"), which was engaged as principal independent accountant for the Registrant on September 26, 2003, has been dismissed from such position effective December 2, 2003. The Accountant has not audited the Registrant's financial statements and has not issued an opinion on the Registrant's financial statements.

The decision to change the Accountant was approved by the Audit Committee of the Board of Directors of the Registrant.

Since the engagement of the Accountant, there have been no disagreements with the Accountant on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to Accountant's satisfaction, would have caused it to make reference to the subject matter of the disagreement in its reports on the financial statements for such years.

The disclosures required by Item 304(a) (1) (v) of Regulation S-K are not applicable.

- (b) Crisp Hughes Evans LLP, certified public accountants (the "New Accountant") was engaged by the Registrant on December 3, 2003 to audit the Registrant's financial statement for the year ending January 3, 2004. During the Registrant's two most recent fiscal years and the subsequent interim periods prior to engaging the New Accountant, the Registrant did not consult the New Accountant regarding any of the matters set forth in Item 304(a) (2) (i) or (ii) of Regulation S-K.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

7.

(c)

Exhibits

Exhibit No. from Item  
601 of Reg. S-K  
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Description  
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Amended Letter from Elliott Davis,  
LLC, Certified Public Accountants

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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 behalf by the undersigned hereunto duly authorized.

SYNALLOY CORPORATION

By: /S/ GREGORY M. BOWIE

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Gregory M. Bowie

Vice President, Finance

Dated: December 16, 2003

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Exhibit  
Number      Name  
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16 Amended Letter from Elliott Davis, LLC, Certified Public Accountants

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