

DANIELSON HOLDING CORP

Form 8-K

March 17, 2005

**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 16, 2005

DANIELSON HOLDING CORPORATION

(Exact name of Registrant as Specified in Its Charter)

Delaware

1-6732

95-6021257

**(State or Other Jurisdiction of
Incorporation)**

**(Commission
File Number)**

**(I.R.S. Employer
Identification No.)**

**40 Lane Road
Fairfield, New Jersey**

07004

(Address of principal executive offices)

(Zip Code)

(973) 882-9000

(Registrant's telephone number, including area code)

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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12(b))
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
-

Item 7.01. Regulation FD Disclosure.

On March 17, 2005, Danielson Holding Corporation (the Company) issued a press release reporting the filing of its Annual Report on Form 10-K and results for the year ended December 31, 2004, and announcing a conference call to be held on March 18, 2005. A copy of this press release is attached as Exhibit 99.1 hereto and incorporated herein by reference.

The information in this Form 8-K and Exhibit 99.1 is furnished pursuant to Item 7.01, Regulation FD Disclosure, and, except as shall be expressly set forth by specific reference in such filing, shall not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934, or incorporated by reference in any filing under the Securities Act of 1933 or the Securities Exchange Act of 1934.

Item 9.01. Financial Statements and Exhibits.

- (a) Financial Statements of Business Acquired Not Applicable
- (b) Pro Forma Financial Information Not Applicable
- (c) Exhibits

| <u>Exhibit No.</u> | <u>Exhibit</u> |
|--------------------|---|
| 23.1 | Consent of Independent Registered Public Accounting Firm, Ernst & Young LLP, dated March 14, 2005 |
| 99.1 | Press Release, dated March 17, 2005 |

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 thereunto duly authorized.

Date: March 17, 2005

DANIELSON HOLDING CORPORATION
(Registrant)

By: /s/ Anthony J. Orlando

Name: Anthony J. Orlando,
Title: President and Chief Executive Officer

DANIELSON HOLDING CORPORATION

EXHIBIT INDEX

| <u>Exhibit No.</u> | <u>Exhibit</u> |
|--------------------|---|
| 23.1 | Consent of Independent Registered Public Accounting Firm, Ernst & Young LLP, dated March 14, 2005 |
| 99.1 | Press Release, dated March 17, 2005 |