

Edgar Filing: MARCUS CORP - Form 8-K/A

MARCUS CORP  
Form 8-K/A  
August 19, 2008

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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FORM 8-K/A

AMENDMENT NO. 1 to  
CURRENT REPORT

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

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Date of Report  
(Date of earliest  
event reported): January 9, 2008

The Marcus Corporation

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(Exact name of registrant as specified in its charter)

Wisconsin	1-12604	39-1139844
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

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100 East Wisconsin Avenue, Suite 1900, Milwaukee, Wisconsin 53202-4125

(Address of principal executive offices, including zip code)

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(414) 905-1000

(Registrant's telephone number)

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:

- 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)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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The undersigned hereby amends Items 4.01 and 9.01 of the registrant's Current Report on Form 8-K, dated January 9, 2008, to read in their entirety as set forth below.

Item 4.01. Changes in Registrant's Certifying Accountant.

(a) *Dismissal of independent registered public accounting firm.*

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On January 9, 2008, Ernst & Young LLP ( E&Y ) was notified on behalf of the Audit Committee of the Board of Directors of The Marcus Corporation ( Company ) that, effective upon completion of its engagement for the Company s current fiscal year ending May 29, 2008, and the filing of the Company s Annual Report on Form 10-K for such fiscal year, E&Y will be dismissed as the Company s independent registered public accounting firm. The Company s Annual Report on Form 10-K for the year ending May 29, 2008 was filed on August 12, 2008.

E&Y s reports on the Company s consolidated financial statements as of and for the fiscal years ended May 31, 2007 and May 29, 2008 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principle.

During the Company s fiscal years ended May 31, 2007 and May 29, 2008 and the subsequent period through the date of the filing of this amendment to current report on Form 8-K, the Company has not had any disagreements with E&Y on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to E&Y s satisfaction, would have caused E&Y to make reference thereto in their reports on the financial statements for such years. Also during this period, there have been no reportable events as that term is described in Item 304(a)(1)(v) of Regulation S-K. The letter from E&Y to the Company filed with this amendment to current report on Form 8-K as Exhibit 16 satisfies the requirements of Item 304(a)(3) of Regulation S-K.

In October 2007, the Audit Committee determined that the time was opportune to undertake a process to determine the Company s auditor for its 2009 fiscal year. As a result of this process, the Audit Committee decided to engage Deloitte & Touche LLP ( D&T ) as the Company s auditor for fiscal 2009.

(b) *Engagement of new independent registered public accounting firm.*

As a result of the process described above, on January 9, 2008, the Audit Committee appointed D&T as the Company s new independent registered public accounting firm for the Company s 2009 fiscal year. The Company and D&T are in the process of finalizing an engagement letter. The Company did not engage D&T in any prior consultations during the Company s fiscal years ended May 31, 2007 and May 29, 2008, or the subsequent period through the date of the filing of this amendment to current report on Form 8-K.

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### Item 9.01. Financial Statements and Exhibits.

- (a) Not applicable.
- (b) Not applicable.
- (c) Not applicable.
- (d) Exhibits. The following exhibits are being filed herewith:
  - (16) Letter from Ernst & Young LLP, dated August 12, 2008.

### SIGNATURES

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

THE MARCUS CORPORATION  
By: /s/ Douglas A. Neis

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Date: August 12, 2008

Douglas A. Neis  
Chief Financial Officer and Treasurer

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THE MARCUS CORPORATION

EXHIBIT INDEX TO FORM 8-K/A  
Report Dated January 9, 2008

Exhibit No.

(16) Letter from Ernst & Young LLP, dated August 12, 2008.

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