

META FINANCIAL GROUP INC

FORM 8-K

(Unscheduled Material Events)

Filed 6/17/1996 For Period Ending 5/17/1996

Address	121 EAST FIFTH STREET P O BOX 1307 STORM LAKE, Iowa 50588
Telephone	712-732-4117
CIK	0000907471
Industry	S&Ls/Savings Banks
Sector	Financial
Fiscal Year	09/30

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 17, 1996

FIRST MIDWEST FINANCIAL, INC.

(Exact name of registrant as specified in its charter)

Delaware	0-22140	42-1406262
(State or other jurisdiction (Commission File No.) of incorporation)		(IRS Employer Identification No.)

Fifth at Erie, Storm Lake, Iowa	50588
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code: (712) 732-4117

N/A

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

Item 4. Changes in Registrant's Certifying Accountant**(a) Previous independent accountants**

(i) On May 17, 1996, First Midwest Financial, Inc. (the "Company") and First Federal Savings Bank of the Midwest (the "Bank") dismissed Deloitte & Touche LLP ("Deloitte") as its independent accountants.

(ii) The reports of Deloitte on the consolidated financial statements for the past two fiscal years did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

(iii) The change of independent accountants was recommended by the Audit Committee and subsequently approved by the Board of Directors.

(iv) In connection with its audits for the two most recent fiscal years and through May 17, 1996, there have been no disagreements with Deloitte on any matter of accounting principles or practices, financial statement disclosure, or auditing scope of procedure, which disagreements, if not resolved to the satisfaction of Deloitte, would have caused them to make reference thereto in their report on the financial statements for such years.

(v) During the two most recent fiscal years and through May 17, 1996, there have been no reportable events (as defined in Regulation S- K Item 304(a)(1)(v)) with Deloitte.

(vi) The Company requested that Deloitte furnish a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements, and if not, stating the respects in which they do not agree. A copy of such letter, dated May 17, 1996, is filed as Exhibit 16 to this Form 8-K.

(b) On May 17, 1996, the Company and the Bank engaged the firm of Crowe Chizek as independent accountants for the fiscal year ending September 30, 1996.

Item 7. Financial Statements and Exhibits**(a) Exhibits**

16 Letter re change in certifying accountants:

Letter of Deloitte & Touche LLP dated May 17, 1996.

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.

FIRST MIDWEST FINANCIAL, INC.

Date: May 24, 1996

*By: /s/ Donald J. Winchell
Donald J. Winchell, Vice President,
Treasurer, Chief Financial Officer and
Principal Accounting Officer*

EXHIBIT 16

[Deloitte & Touche LLP Letterhead]

May 17, 1996

Securities and Exchange commission
Mail Stop 9-5
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: First Midwest Financial, Inc.

Dear Sirs/Madams:

We have read and agree with the comments in Item 4 of Form 8-K of First Midwest Financial, Inc. dated May 17, 1996.

/s/ Deloitte & Touche LLP

End of Filing

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