

ALAMO GROUP INC  
Form 8-K/A  
March 16, 2009

**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): January 23, 2009

Alamo Group Inc.

(Exact name of registrant as specified in its charter)

State of Delaware                      0-21220                      74-1621248  
(State or other jurisdiction of (Commission File No.) (IRS Employer Identification No.)  
incorporation)

1627 E. Walnut Seguin, Texas 78155

(Address of Principal executive offices)

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Registrant's telephone number, including area code: (830) 379-1480

Check the appropriate box below if the Form 8-K/A 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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*Explanatory Note: This Form 8-K/A amends the Form 8-K dated January 23, 2009, of Alamo Group Inc. to reflect that, as anticipated, Ernst & Young LLP issued its report on the financial statements of Alamo Group Inc. for the year ended December 31, 2008 in conjunction with the March 11, 2009 filing by Alamo Group Inc. of their Annual Report on Form 10-K for the year ended December 31, 2008. Accordingly, the change in auditors became effective March 11, 2009.*

#### **Item 4.01 Change in Registrant's Certifying Accountant**

As a result of a competitive request for proposal, the Audit Committee of the Board of Directors of Alamo Group Inc. (Company) decided on January 16, 2009 to change the Company's independent registered public accounting firm from Ernst & Young LLP (Ernst & Young) to KPMG LLP (KPMG). The change in auditors became effective on March 11, 2009 following the completion by Ernst & Young of its report on the financial statements of the Company for the year ended December 31, 2008. On March 4, 2009, the Audit Committee recommended, and the Board of Directors approved, KPMG as the Company's independent registered public accounting firm and to audit the Company's financial statements for the year ending December 31, 2009, subject to shareholder approval at the Company's 2009 annual shareholders' meeting.

The reports of Ernst & Young on the financial statements of the Company for the years ended December 31, 2008 and 2007 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the Company's two most recent fiscal years ended December 31, 2008 and 2007 and through the date of the filing of this Form 8-K/A, there have been no disagreements with Ernst & Young on any matter of accounting principles or practices, financial statement disclosures, or auditing scope or procedures, which disagreements if not resolved to the satisfaction of Ernst & Young would have caused it to make reference to the subject matter of such disagreements in connection with their reports on the financial statements for such years and any interim periods. Further, there have been no reportable events as defined under Item 304(a)(1)(v) of Regulation S-K during the Company's two most recent fiscal years preceding the date of this filing.

During the fiscal years ended December 31, 2008 and 2007 and through the date of this Form 8-K/A, neither the Company, nor anyone acting on their behalf, consulted with KPMG with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that would have been rendered on the Company's consolidated financial statements, or any matters that were either the subject of a disagreement (as that term is used in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

The Company provided Ernst & Young with a copy of the foregoing disclosures on this Form 8-K/A and requested that Ernst & Young furnish the Company with a letter addressed to the Securities Exchange Commission stating whether it agrees with the above statements, and if not, stating the respects in which it does not agree. The Company has received the requested letter from Ernst & Young stating that it does agree, and a copy is filed as Exhibit 16.1 to this Form 8-K/A.

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.

Date: March 13, 2009

By: /s/ Robert H. George  
Robert H. George,  
Vice President-Administration

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
16.1	Letter from E&Y

