

SMITH MICRO SOFTWARE INC

Form 8-K

May 27, 2005

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**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) May 23, 2005

Smith Micro Software, Inc.

(Exact name of registrant as specified in its charter)

Delaware

0-26536

33-0029027

(State or other jurisdiction of incorporation)

(Commission File Number)

(IRS Employer Identification No.)

51 Columbia, Suite 200, Aliso Viejo, California

92656

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code (949) 362-5800

None

(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:

- Written communications pursuant to Rule 425 under the Securities Act
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act
- Pre-commencement communications pursuant to Rule 4d-2(b) under the Exchange Act
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act

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Item 4.01 Changes in Registrant's Certifying Accountant.

As previously reported in the Current Report on Form 8-K of Smith Micro Software, Inc. (the Company) filed on April 21, 2005, Deloitte & Touche LLP (Deloitte), the independent registered public accounting firm for the Company, notified the Audit Committee of the Board of Directors of the Company that, effective with the completion of Deloitte's review of the Company's interim financial statements to be included in its Quarterly Report on Form 10-Q for the first quarter ended March 31, 2005, Deloitte was resigning as the Company's independent registered public accounting firm. Deloitte subsequently completed its review for the quarter ended March 31, 2005, and by letter dated May 23, 2005 (the Resignation Date), confirmed its resignation. The resignation letter of Deloitte is attached hereto as Exhibit 99.1.

The Audit Committee accepted, but did not recommend or approve, Deloitte's resignation. On May 27, 2005, the Audit Committee appointed BDO Seidman, LLP (BDO) as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2005. During the most recent two fiscal years and during the portion of 2005 preceding the engagement of BDO, neither the Company, nor anyone engaged on its behalf, has consulted with BDO regarding (i) the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on the Company's financial statements; or (ii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K promulgated by the Securities and Exchange Commission (SEC) pursuant to the Securities Exchange Act of 1934, as amended) or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

Deloitte's report on the Company's consolidated financial statements for the years ended December 31, 2003 and 2004, did not contain an adverse opinion or a disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the two year period ended December 31, 2004, and the period from January 1, 2005, through the Resignation Date, there have been no disagreements between the Company and Deloitte on any matter of accounting principles or practice, financial statement disclosure, or auditing scope or procedure, which, if not resolved to Deloitte's satisfaction, would have caused Deloitte to make reference to the subject matter of such disagreements in connection with the issuance of its report on the Company's financial statements.

During the two year period ended December 31, 2004, and for the period from January 1, 2005, through the Resignation Date, Deloitte did not advise the Company that any reportable events (described in Item 304(a)(1)(v) of Regulation S-K promulgated by the Securities and Exchange Commission (SEC) pursuant to the Securities Exchange Act of 1934, as amended) occurred during such period.

The Company provided Deloitte with a copy of the foregoing disclosures. The Company requested that Deloitte furnish it with a letter addressed to the SEC stating whether Deloitte agrees with the statements made by the Company set forth above, and if not, stating the respects in which Deloitte does not agree. Deloitte has furnished a letter addressed to the SEC dated May 27, 2005, a copy of which is attached hereto as Exhibit 16.1.

Item 9.01 Financial Statements and Exhibits.

9.01(c) Exhibits.

- 16.1 Letter of Deloitte & Touche LLP dated May 27, 2005, addressed to the Securities and Exchange Commission.

99.1 Letter of Deloitte & Touche LLP dated May 23, 2005, addressed to the members of the Audit Committee of the Board of Directors of the Company.

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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 its behalf by the undersigned hereunto duly authorized.

SMITH MICRO SOFTWARE, INC.

(Registrant)

May 27, 2005

By: /s/ William W. Smith, Jr.

Date

Name: William W. Smith, Jr.

Title: President and Chief Executive Officer

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| Exhibit Number | | Exhibit |
|---------------------------|---|----------------|
| 16.1 | Letter of Deloitte & Touche LLP dated May 27, 2005. | |
| 99.1 | Letter of Deloitte & Touche LLP dated May 23, 2005. | |