

# CONNECTICUT WATER SERVICE INC / CT

## FORM 8-K (Current report filing)

Filed 06/20/02 for the Period Ending 06/18/02

Address	93 W MAIN ST CLINTON, CT 06413
Telephone	8606698630
CIK	0000276209
Symbol	CTWS
SIC Code	4941 - Water Supply
Industry	Water Utilities
Sector	Utilities
Fiscal Year	12/31

# CONNECTICUT WATER SERVICE INC / CT

## FORM 8-K (Unscheduled Material Events)

Filed 6/20/2002 For Period Ending 6/18/2002

Address	93 W MAIN ST CLINTON, Connecticut 06413
Telephone	860-669-8630
CIK	0000276209
Industry	Water Utilities
Sector	Utilities
Fiscal Year	12/31

**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): June 18, 2002

**CONNECTICUT WATER SERVICE, INC.**

(Exact name of Registrant as specified in its charter)

CONNECTICUT  
(State or other  
jurisdiction of  
incorporation)

0-8084  
(Commission File Number)

06-0739839  
(IRS Employer  
Identification  
Number)

93 West Main Street, Clinton, Connecticut  
(Address of principal executive offices)

06413-0562  
(Zip Code)

Registrant's telephone number, including area code:

(860) 669-8630

N/A

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

This is Page 1 of 6 pages.

**The Exhibit Index is on Page 5.**

#### **Item 4. Changes in Registrant's Certifying Accountant**

##### **Previous Independent Accountants**

On June 18, 2002 Connecticut Water Service, Inc. (the "Company") dismissed Arthur Andersen LLP ("Arthur Andersen") as the Company's independent public accountants. The decision to dismiss Arthur Andersen was made by the Company's Board of Directors, based upon a recommendation of its Audit Committee.

Arthur Andersen's reports on the Company's consolidated financial statements for each of the Company's fiscal years ended December 31, 2001 and December 31, 2000 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended December 31, 2001 and December 31, 2000 and through June 18, 2002, there were no disagreements with Arthur Andersen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to Arthur Andersen's satisfaction, would have caused Arthur Andersen to make reference to the subject matter in connection with their report on the Company's consolidated financial statements for such years; and there were no reportable events as defined in Item 304(a)(1)(v) of the Regulation S-K.

The Company provided Arthur Andersen with a copy of the foregoing disclosures. Attached as Exhibit 16 is a copy of Arthur Andersen's letter, dated June 19, 2002, stating its agreement with such statements.

##### **New Independent Accountants**

Effective June 18, 2002, the Company retained PricewaterhouseCoopers LLP as the Company's independent auditors for the fiscal year ended December 31, 2002. During the fiscal years ended December 31, 2001 and December 31, 2000 and through June 18, 2002, the Company did not consult PricewaterhouseCoopers LLP with respect to 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 consolidated financial statements, or any other matters or reportable events as set forth in Items 304(a)(2)(i) and (ii) of Regulation S-K.

## Item 7. Financial Statements and Exhibits

(c) Exhibits.

Exhibit No.	Exhibit
-----	-----
16	Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated June 19, 2002.

## 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.

### CONNECTICUT WATER SERVICE, INC.

a Connecticut corporation

*Date: June 19, 2002*

*By: /s/ David C. Benoit*

-----

*Name: David C. Benoit*

*Title: Vice President - Finance*

## EXHIBIT INDEX

Exhibit No. -----	Description -----	Page No. -----
16	Letter from Arthur Andersen LLP to SEC dated June 19, 2002	6

**EXHIBIT 16**

June 19, 2002

Office of the Chief Accountant  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Dear Sir:

We have read Item 4 included in the Form 8-K dated June 19, 2002 of Connecticut Water Service, Inc. filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

*/s/ Arthur Andersen LLP*

-----

*Arthur Andersen LLP*

cc: Mr. David C. Benoit  
CFO, Vice President Finance and Accounting Connecticut Water Service, Inc.

---

**End of Filing**

Powered By **EDGAR**  
Online

© 2005 | **EDGAR Online, Inc.**