

ARC DOCUMENT SOLUTIONS, INC.

FORM 8-K (Current report filing)

Filed 04/02/09 for the Period Ending 03/27/09

Address	1981 N. BROADWAY, SUITE 385 WALNUT CREEK, CA 94596
Telephone	925 949-5100
CIK	0001305168
Symbol	ARC
SIC Code	7330 - Mailing, Reproduction, Commercial Art And
Industry	Business Services
Sector	Services
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): March 27, 2009

AMERICAN REPROGRAPHICS COMPANY

(Exact name of registrant as specified in its charter)

STATE OF DELAWARE

(State or other Jurisdiction of
Incorporation)

001-32407

(Commission File Number)

20-1700361

(IRS Employer Identification No.)

1981 N. Broadway, Suite 385, Walnut Creek, California

(Address of Principal Executive Offices)

94596

(Zip Code)

Registrant's telephone number, including area code: **(925) 949-5100**

(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 (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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Item 4.01. Changes in Registrant's Certifying Accountant.

On March 27, 2009, following a comprehensive search process initiated by American Reprographics Company (the "Company"), the Audit Committee of the Board of Directors of the Company dismissed PricewaterhouseCoopers LLP ("PwC") and appointed Deloitte & Touche LLP ("Deloitte") as the Company's independent registered public accounting firm for fiscal year 2009. PwC had served as the Company's independent registered public accounting firm beginning with the Company's fiscal year ended December 31, 2003 through fiscal year ended December 31, 2008.

The reports of PwC on the Company's financial statements for the fiscal years ended December 31, 2008 and 2007 did not contain an adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principle. During the fiscal years ended December 31, 2008 and 2007, and through March 27, 2009, there have been no disagreements with PwC on any matters of accounting principles or practices, financial statement disclosure or auditing scope and procedure, which disagreements, if not resolved to the satisfaction of PwC, would have caused them to make reference to the subject matter of the disagreements in their reports on the financial statements for such years. During the fiscal years ended December 31, 2008 and 2007, and through March 27, 2009, there have been no "reportable events" (as defined in Item 304(a)(1)(v) of Regulation S-K).

The Company has provided PwC with a copy of the above statements and has requested that PwC furnish it with a letter addressed to the United States Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter, dated March 31, 2009, is attached hereto as Exhibit 16.

During the fiscal years ended December 31, 2008 and 2007, and through the date of the appointment of Deloitte as the Company's independent auditors for fiscal year 2009, the Company did not consult with Deloitte regarding either 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 any other reportable events as set forth in Items 304(a)(2)(i) and (ii) of Regulation S-K except that Deloitte provided valuation services in connection with purchase price allocation of an acquisition in 2007 and an acquisition in 2008.

Item 8.01. Other Events.

A copy of the Company's press release relating to the change in the Company's independent auditors is being furnished as Exhibit 99.1 to this Current Report on Form 8-K. Exhibit 99.1 shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act") or incorporated by reference into any filing of the Company under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
16	Letter from PricewaterhouseCoopers LLP addressed to the United States Securities and Exchange Commission, dated March 31, 2009
99.1	American Reprographics Company Press Release, dated April 2, 2009

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.

Dated: April 2, 2009

AMERICAN REPROGRAPHICS COMPANY

By: /s/ Kumarakulasingam Suriyakumar
Kumarakulasingam Suriyakumar
Chief Executive Officer and President

EXHIBIT INDEX

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[PRICEWATERHOUSE COOPERS LLP LETTERHEAD]

March 31, 2009

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Commissioners:

We have read the statements made by American Reprographics Company (copy attached), which we understand will be filed with the Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K, as part of the Form 8-K of American Reprographics Company dated March 27, 2009. We agree with the statements concerning our Firm appearing in item 4.01 in such Form 8-K.

Very truly yours,

/s/PricewaterhouseCoopers LLP

AMERICAN REPROGRAPHICS COMPANY ANNOUNCES SELECTION OF DELOITTE & TOUCHE LLP AS INDEPENDENT AUDITORS

WALNUT CREEK, California (April 2, 2009) — American Reprographics Company (NYSE: ARP), the nation's leading provider of reprographics services and technology, today announced that the Audit Committee of its Board of Directors approved the appointment of Deloitte & Touche LLP as the Company's independent auditors for fiscal year 2009. The change followed a comprehensive search process initiated by the Company earlier in the year and was approved by the Audit Committee on March 27, 2009. Deloitte replaces PricewaterhouseCoopers LLP, which had previously served as the Company's independent auditors.

"We are grateful for the guidance PwC provided to us, ensuring that ARC was on the right track from its earliest days as a public company," said K. "Suri" Suriyakumar, Chairman, President and CEO of American Reprographics Company. "The quality of their audit has been excellent, and we've had no disagreements on accounting issues, disclosure or auditing standards. The current economic environment, however, required a thorough review of all our key independent service providers and, as a result, the Board concluded that Deloitte was the best choice to provide audit services for the company going forward."

About Deloitte

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in 140 countries, Deloitte brings world-class capabilities and deep local expertise to help clients succeed wherever they operate.

About American Reprographics Company

American Reprographics Company is the leading reprographics company in the United States providing business-to-business document management technology and services to the architectural, engineering and construction, or AEC industries. The Company provides these services to companies in non-AEC industries, such as technology, financial services, retail, entertainment, and food and hospitality, which also require sophisticated document management services. American Reprographics Company provides its core services through its suite of reprographics technology products, a network of hundreds of locally-branded reprographics service centers across the U.S., on-site at more than 5,000 customer locations, and through UDS, a joint-venture company headquartered in Beijing, China. The Company's service centers are arranged in a hub and satellite structure and are digitally connected as a cohesive network, allowing the provision of services both locally and nationally to more than 160,000 active

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