

Edgar Filing: AMERICAN EXPRESS CO - Form 8-K/A

AMERICAN EXPRESS CO
Form 8-K/A
March 10, 2005

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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): November 22, 2004

AMERICAN EXPRESS COMPANY
(Exact name of registrant as specified in its charter)

----- New York ----- (State or other jurisdiction of incorporation or organization)	----- 1-7657 ----- (Commission File Number)	----- 13-4922250 ----- (I.R.S. Employer Identification No.)
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200 Vesey Street, World Financial Center New York, New York ----- (Address of principal executive offices)	----- 10285 ----- (Zip Code)
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Registrant's telephone number, including area code: (212) 640-2000

None

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

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 (see General Instruction A.2. below):

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

The Registrant filed a Current Report on Form 8-K dated November 22, 2004, which report was amended by a report on Form 8-K/A filed December 9, 2004, to report the decision of the American Express Company Audit Committee to replace the Registrant's independent registered public accountants. This amendment is being filed to update the information as of the date hereof.

Item 4.01 Changes in Registrant's Certifying Accountant.

On November 22, 2004, the Audit Committee of the Board of Directors of American Express Company (the "Company") appointed PricewaterhouseCoopers LLP ("PwC") as the Company's independent registered public accounting firm ("auditors") for the fiscal year ending December 31, 2005 and dismissed Ernst & Young LLP ("E&Y") as its auditors for the 2005 fiscal year. E&Y has completed its engagement as the Company's auditors for the 2004 fiscal year.

E&Y's reports on the Company's consolidated financial statements for the fiscal years ended December 31, 2004 and 2003 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.

In connection with the audits of the Company's financial statements for each of the two fiscal years ended December 31, 2004 and 2003 and through the date hereof, there were no disagreements between the Company and E&Y on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to the satisfaction of E&Y, would have caused E&Y to make reference to the matter in their report. During the two most recent fiscal years and through the date hereof, there have been no "reportable events" (as defined in Regulation S-K, Item 304(a)(1)(v)).

During the Company's two most recent fiscal years and through the date hereof, the Company did not consult with PwC in respect of the Company's consolidated financial statements for the years ended December 31, 2004 and December 31, 2003 regarding any of the matters or events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

The Company has requested E&Y to furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements. A copy of E&Y's letter, dated March 10, 2005, is filed as Exhibit 16.1 to this Form 8-K/A.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits.

16.1 Letter to the Securities and Exchange Commission from Ernst & Young LLP.

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SIGNATURE

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.

AMERICAN EXPRESS COMPANY
(REGISTRANT)

By: /s/ Stephen P. Norman

Name: Stephen P. Norman
Title: Secretary

DATE: March 10, 2005

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EXHIBIT INDEX

Item No. -----	Description -----
16.1	Letter to the Securities and Exchange Commission from Ernst & Young LLP.

