

MICROSTRATEGY INC
Form 8-K/A
May 11, 2005

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON D.C. 20549

FORM 8-K/A

(Amendment No. 1)

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 9, 2005

MICROSTRATEGY INCORPORATED

(Exact Name of Registrant as Specified in Charter)

Delaware
(State or Other Jurisdiction
of Incorporation)

0-24435
(Commission File Number)

51-0323571
(I.R.S. Employer

Identification No.)

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1861 International Drive

McLean, Virginia
(Address of Principal Executive Offices)

22102
(Zip Code)

Registrant's telephone number, including area code: (703) 848-8600

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

As previously disclosed by MicroStrategy Incorporated (the Company) on a Current Report on Form 8-K filed on March 15, 2005, the Company was notified by PricewaterhouseCoopers LLP (PwC) on March 9, 2005 that PwC had declined to stand for reelection as the Company's independent registered public accounting firm for the year ending December 31, 2005, subject to completion of its procedures on the Company's financial statements as of and for the year ended December 31, 2004 and as of and for the quarter ended March 31, 2005. On May 10, 2005, PwC completed its procedures on the Company's financial statements as of and for the quarter ended March 31, 2005 and PwC's appointment as the Company's independent registered public accounting firm ceased.

The reports of PwC on the Company's financial statements for the 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 principle. During the years ended December 31, 2004 and 2003 and through May 10, 2005, there have been no disagreements with PwC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of PwC, would have caused PwC to make reference thereto in its reports on the Company's financial statements for such years. During the years ended December 31, 2004 and 2003 and through May 10, 2005, there have been no reportable events (as defined in Item 304(a)(1)(v) of Regulation S-K).

The Company has requested PwC to furnish it a letter addressed to the United States Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of that letter dated May 10, 2005 is filed as an exhibit to this report.

As previously disclosed by the Company on a Current Report on Form 8-K filed on April 28, 2005, the Audit Committee of the Board of Directors of the Company appointed Grant Thornton LLP (Grant Thornton) as the Company's independent registered public accounting firm on April 28, 2005, such appointment to be effective upon the completion by PwC of its procedures related to the Company's financial statements as of and for the quarter ended March 31, 2005 in connection with the Company's filing of a Form 10-Q for such quarter. As such procedures were completed by PwC on May 10, 2005, the appointment of Grant Thornton as the Company's independent registered public accounting firm became effective as of May 10, 2005.

During the years ended December 31, 2004 and 2003 and through May 10, 2005, the Company did not consult Grant Thornton 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 regarding any other matters or reportable events described under Item 304(a)(2) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits

<u>Exhibit</u>	<u>Document</u>
16	Letter from PricewaterhouseCoopers LLP to the Securities and Exchange Commission, dated May 10, 2005.

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.

Date: May 11, 2005

MicroStrategy Incorporated

(Registrant)

By: /s/ MICHAEL J. SAYLOR

Name: Michael J. Saylor

Title: Chairman of the Board, President and
Chief Executive Officer

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
16	Letter from PricewaterhouseCoopers LLP to the Securities and Exchange Commission, dated May 10, 2005.