

AMERICAN EQUITY INVESTMENT LIFE HOLDING CO
Form 8-K
August 09, 2005

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): **August 4, 2005**

AMERICAN EQUITY
INVESTMENT LIFE HOLDING COMPANY

(Exact Name of Registrant as Specified in its Charter)

IOWA
(State or Other Jurisdiction
of Incorporation)

001-31911
(Commission File Number)

42-1447959
(IRS Employer
Identification No.)

5000 Westown Parkway, Suite 440, West Des Moines, Iowa
(Address of Principal Executive Offices)

50266
(Zip Code)

(515) 221-0002

(Registrant's telephone number, including area code)

NOT APPLICABLE

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(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:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

 - o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

 - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

 - o 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 American Equity Investment Life Holding Company (the Company) in a Current Report on Form 8-K, filed with the Securities and Exchange Commission (the SEC) on May 19, 2005 (the Original Form 8-K), on May 13, 2005, Ernst & Young LLP (Ernst & Young) informed the Company that Ernst & Young would resign as the Company's independent registered public accounting firm no later than the completion of the quarterly review of the Company's fiscal quarter ending June 30, 2005. On August 4, 2005, after the filing with the SEC of the Company's Form 10-Q for the quarterly period ended June 30, 2005, Ernst & Young's resignation became effective.

From May 14, 2005, through August 4, 2005: (i) there have been no disagreements with Ernst & Young 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 Ernst & Young, would have caused Ernst & Young to make reference to the subject matter of the disagreements in connection with its reports, and (ii) there have been no reportable events as that term is described in Item 304(a)(1)(v) of Regulation S-K.

In response to the Company's request, Ernst & Young has furnished the Company with a letter addressed to the SEC stating whether or not it agrees with the above statements. A copy of such letter, dated August 9, 2005, is attached as Exhibit 16.1 to this Current Report on Form 8-K.

As previously disclosed by the Company in a Current Report on Form 8-K filed with the SEC on June 16, 2005, KPMG LLP was appointed as the Company's independent registered public accounting firm commencing July 1, 2005.

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits:

| Exhibit Number | Description |
|-----------------------|--|
| 16.1 | Letter, dated August 9, 2005, from Ernst & Young LLP to the Securities and Exchange Commission regarding statements included in this Current Report on Form 8-K. |

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.

Date: August 9, 2005

AMERICAN EQUITY INVESTMENT
LIFE HOLDING COMPANY

/s/ Wendy L. Carlson
Wendy L. Carlson
Chief Financial Officer and
General Counsel

EXHIBIT INDEX

| Exhibit Number | Description |
|---------------------------|--|
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