

DRIL-QUIP INC
Form 8-K
September 27, 2004

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): September 24, 2004

DRIL-QUIP, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction)

of incorporation)

13550 Hempstead Highway

001-13439
(Commission File Number)

74-2162088
(I.R.S. Employer

Identification No.)

77040

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Houston, Texas
(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: (713) 939-7711

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):

- .. 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 September 24, 2004, the Audit Committee of the Board of Directors of Dril-Quip, Inc. (the Company) appointed, effective immediately, BDO Seidman, LLP as the Company's new independent certified public accountants for the fiscal year ending December 31, 2004.

During the Company's two most recent fiscal years and the subsequent interim period through September 24, 2004, neither the Company nor anyone acting on its behalf consulted with BDO Seidman, LLP with respect to:

the application of accounting principles to a specified transaction, either completed or proposed;

the type of audit opinion that might be rendered on the Company's financial statements; or

any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to that Item) or a reportable event (as defined in Item 304(a)(1)(v) of Regulation S-K).

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SIGNATURE

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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.

DRIL-QUIP, INC.

By: /s/ Gary D. Smith

Gary D. Smith
Co-Chairman and Co-Chief Executive Officer

Date: September 24, 2004