

EQUUS TOTAL RETURN, INC.

Form 8-K

December 05, 2014

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): December 1, 2014

EQUUS TOTAL RETURN, INC.

(Exact Name of Registrant as Specified in its Charter)

Delaware	814-00098	76-0345915
(State or Other Jurisdiction Of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

700 Louisiana Street, 48th Floor Houston, Texas

77002

(Address of Principal Executive Offices)

(Zip Code)

Registrant's telephone number, including area code: (713) 529-0900

N/A

(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))

Item 4.01 Changes in Registrant's Certifying Accountant

UHY LLP ("UHY") served as Equus Total Return, Inc.'s ("the Fund") independent registered public accounting firm to audit the financial statements of the Fund for the fiscal year ended December 31, 2013. The Audit Committee of the Board of Directors selected UHY to serve as the Fund's independent registered public accounting firm for the fiscal year ending December 31, 2014. On December 1, 2014 UHY informed the Fund that effective on that date, its Texas practice had been acquired by BDO USA, LLP. As a result of this transaction, effective December 1, 2014, UHY resigned as the Fund's independent registered public accounting firm for the fiscal year ending December 31, 2014.

The audit reports of UHY on the consolidated financial statements of the Fund as of and for the years ended December 31, 2013 and December 31, 2012 did not contain any adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the years ended December 31, 2013 and 2012, and the subsequent interim period through December 1, 2014, there were no disagreements with UHY on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreement, had it not been resolved to the satisfaction of UHY, would have caused UHY to make reference thereto in its reports on the financial statements for such periods. During this time, there have been no "reportable events," as that term is described in Item 304(a)(1)(v) of Regulation S-K.

The Fund has requested that UHY furnish it with a letter addressed to the Securities and Exchange Commission stating whether UHY agrees with the above statements. A copy of such letter dated December 3, 2014, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

As a result of the UHY transaction, the Audit Committee appointed BDO USA, LLP ("BDO") as the successor independent registered public accounting firm, effective December 4, 2014. Prior to such appointment, the Fund had not consulted with BDO 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 Fund's consolidated financial statements, or any other matter or reportable events listed in Items 304(a)(2)(i) and (ii) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

16.1 Letter from UHY LLP.

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.

Equus Total Return, Inc.

Date: December 5, 2014 By: /s/ Kenneth I. Denos
Name: Kenneth I. Denos
Title: Secretary