



## Edgar Filing: TENNECO AUTOMOTIVE INC - Form 8-K/A

dismissed Andersen as independent auditors of the Plans, although it intends to do so, and to engage new independent auditors with respect to the Plans, as expeditiously as possible. The Company will file an amendment to this Form 8-K, disclosing the dismissal of Andersen and engagement of new independent auditors with respect to the Plans.

Andersen's reports on the Company's and Plans' financial statements for the past two fiscal years 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.

During each of the Company's and the Plans' last two fiscal years ended December 31, 2001, and during the interim period since the end of the last fiscal year, there were no disagreements with Andersen on any matters of accounting principles or practices, financial statement disclosure, or auditing scope and procedures which, if not resolved to the satisfaction of Andersen, would have caused Andersen to make reference to the matter in their report. The Company has requested Andersen to furnish it a letter addressed to the SEC stating whether it agrees with the above statements. A copy of that letter with respect to the Company, dated May 17, 2002 is filed as Exhibit 16.1 to this Form 8-K. The Company has used reasonable efforts to obtain such a letter with respect to the Plans, but has been advised by Andersen that Andersen no longer provides such letters.

### ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.

| Exhibit<br>Number | Description  |
|-------------------|--|
| *16.1             | Letter of Arthur Andersen LLP regarding change in certifying accountants of the Company. |

\*Previously filed.

### 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.

TENNECO AUTOMOTIVE INC.

Date: August 7, 2002

By: /s/ Mark A. McCollum  
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Mark A. McCollum  
Senior Vice President and  
Chief Financial Officer

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Exhibit  
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