

MC SHIPPING INC  
Form 8-K  
April 08, 2005

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**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, DC 20549**

**FORM 8-K**

**CURRENT REPORT UNDER SECTION 13 OR 15 (d)**  
**OF THE SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): April 8, 2005

**MC SHIPPING INC.**

(Exact name of the registrant as specified in its charter)

**LIBERIA**  
(State or other jurisdiction  
of incorporation or organization)

**1-10231**  
(Commission  
File Number)

**98-0101881**  
(I.R.S. Employer  
Identification No.)

**Richmond House, 12 Par-la-ville Road, Hamilton HM CX. Bermuda**  
(Address of principal executive offices)

**441-295-7933**  
(Registrant's telephone number, including area code)

**Not Applicable**  
(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 (b)**

The firm of Moore Stephens Hays LLP has been selected by the Company's Audit Committee and engaged as of April 8, 2005 as the independent registered public accounting firm for the Company for the year ending December 31, 2005. Prior to being selected as the Company's independent registered public accounting firm, Moore Stephens was engaged to conduct a review of the Company's internal controls over financial reporting which consisted of a review of existing documentation and procedures. A report was presented to the Board of Directors of the Company in December 2004. Neither this firm nor any of its employees or affiliates has any direct or indirect financial interest in the Company.

During the two most recent fiscal years ended December 31, 2004 and 2003, and through April 8, 2005, neither we, nor anyone acting on our behalf, consulted with Moore Stephens Hays LLP regarding either: (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on our financial statements, and neither a written report was provided to us nor oral advice was provided that Moore Stephens Hays LLP concluded was an important factor considered by us in reaching a decision as to accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement (as defined in paragraph 304(a) (1) (iv) of Regulation S-K) or a reportable event (as defined in paragraph 304(a) (1) (v) of Regulation S-K).

Moore Stephens Hays LLP has reviewed the disclosure required by Item 304 (a) before it was filed with the Commission and has been provided an opportunity to furnish the Company with a letter addressed to the Commission containing any new information, clarification of the Company's expression of its views, or the respects in which it does not agree with the statements made by the Company in response to Item 304 (a). Moore Stephens Hays LLP did not furnish a letter to the Commission.

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Pursuant to the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

MC SHIPPING INC.

Date : April 8, 2005

/S/ A.S. CRAWFORD

Antony S. Crawford  
Chief Executive Officer  
(Principal Executive Officer)

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