

PAC-WEST TELECOMM INC  
Form 8-K  
August 18, 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

August 16, 2004

Date of Report (Date of earliest event reported)

Commission File Number: 000-27743

**PAC-WEST TELECOMM, INC.**

(Exact name of registrant as specified in its charter)

California

68-0383568

(State or other jurisdiction of  
incorporation or organization)

(I.R.S. Employer Identification No.)

1776 W. March Lane, Suite 250

95207

Stockton, California

(Zip Code)

(Address of principal executive offices)

(209) 926-3300

(Registrant's telephone number, including area code)

Item 4. Changes in Registrant's Certifying Accountant.

On August 16, 2004, the Audit Committee of the Board of Directors of Pac-West Telecomm, Inc. (the "Company") dismissed KPMG LLP ("KPMG") as the Company's independent accountants, and approved the engagement of BDO Seidman, LLP as the Company's independent accountants for the fiscal year ended December 31, 2004.

KPMG's reports on the Company's consolidated financial statements for each of the years ended December 31, 2003 and December 31, 2002 did not contain an adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles. KPMG's reports contained an explanatory paragraph relating to the adoption of Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets" and the application of procedures relating to certain disclosures of financial statement amounts related to the 2001 financial statements that were audited by other auditors who have ceased operations.

During the years ended December 31, 2003 and December 31, 2002 and through the date hereof, there were no disagreements with KPMG on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to KPMG's satisfaction, would have caused it to make reference to the subject matter in connection with its report on the Company's consolidated financial statements for such years. There were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided KPMG with a copy of the foregoing disclosures. A letter from KPMG addressed to the Securities and Exchange Commission in response to the disclosures set forth herein is included as Exhibit 16.1 to this Current Report on Form 8-K.

During the years ended December 31, 2003 and December 31, 2002 and through August 16, 2004, the Company did not consult BDO Seidman, LLP 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 Company's consolidated financial statements, or any other matter that was either the subject of a disagreement or reportable event as set forth

in Items 304(a)(1)(iv) and (a)(1)(v) of Regulation S-K.

Item 7. Financial Statements and Exhibits.

(c) Exhibits.

16.1

Letter from KPMG LLP to the Securities and Exchange Commission, dated August 18, 2004.

#### SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned, hereunto duly authorized.

PAC-WEST TELECOMM, INC.

(Registrant)

Dated: August 18, 2004

By: /s/ Peggy Mc Gaw

Peggy Mc Gaw

Vice President Finance

INDEX TO EXHIBITS

16.1

Letter from KPMG LLP to the Securities and Exchange Commission, dated August 18, 2004.