

FLUSHING FINANCIAL CORP

Form 8-K

May 16, 2006

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) **May 10, 2006**

FLUSHING FINANCIAL CORPORATION

(Exact name of registrant as specified in its charter)

000-24272

(Commission File Number)

DELAWARE

(State or other jurisdiction of incorporation)

11-3209278

(I.R.S. Employer Identification Number)

1979 MARCUS AVENUE, SUITE E140, LAKE SUCCESS, NEW YORK 11042

(Address of principal executive offices)

(718) 961-5400

(Registrant's telephone number, including area code)

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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))
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Item 4.01 Changes in Registrant's Certifying Accountant.

(a) Previous independent registered public accounting firm

- (i) On May 10, 2006, PricewaterhouseCoopers LLP was dismissed as Flushing Financial Corporation's (the "Company") independent registered public accounting firm.
- (ii) The reports of PricewaterhouseCoopers LLP on the financial statements for the past two fiscal years contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle.
- (iii) The Audit Committee has the sole authority to appoint or replace the external auditors of the Company and as such approved the dismissal of PricewaterhouseCoopers LLP as the Company's independent registered public accounting firm.
- (iv) During the two most recent fiscal years and through May 10, 2006, there have been no disagreements with PricewaterhouseCoopers LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of PricewaterhouseCoopers LLP, would have caused them to make reference thereto in their reports on the Company's financial statements for such years.
- (v) During the two most recent fiscal years and through May 10, 2006, there have been no reportable events (as defined in Item 304(a)(1)(v)) of Regulation S-K).

The Company has requested that PricewaterhouseCoopers LLP furnish it with a letter addressed to the SEC stating whether or not it agrees with the above statements. A copy of such letter, dated May 12, 2006, is filed as Exhibit 16 to this Form 8-K.

(b) New independent registered public accounting firm

- (i) The Audit Committee of the Company engaged Grant Thornton LLP as its new independent registered public accounting firm as of May 10, 2006. During the two most recent fiscal years and through May 10, 2006, the Company has not consulted with Grant Thornton 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 the Company's financial statements, and neither a written report was provided to the Company nor oral advice was provided that Grant Thornton LLP concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement, as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K, or a reportable event, as that term is defined in Item 304(a)(1)(v) of Regulation S-K.
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Item 9.01(c). Exhibits

16. Letter addressed to the Securities and Exchange Commission from PricewaterhouseCoopers LLP, dated May 12, 2006.
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SIGNATURE

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.

FLUSHING FINANCIAL CORPORATION

Date: May 16, 2006

By: /s/ David W. Fry

David W. Fry

Title: Senior Vice President, Treasurer
and Chief Financial Officer

INDEX TO EXHIBITS

Exhibit

- 16 Letter addressed to the Securities and Exchange Commission from PricewaterhouseCoopers LLP, dated May 12, 2006.