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BAKER MICHAEL CORP
Form 8-K
March 05, 2004

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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): February 27, 2004

MICHAEL BAKER CORPORATION EMPLOYEE STOCK OWNERSHIP PLAN
(Exact Name of Registrant as Specified in its Charter)

PENNSYLVANIA
(State or Other Jurisdiction of Incorporation)

33-14058
(Commission File Number)

25-0927646
(IRS Employer Identification No.)

AIRSIDE BUSINESS PARK, 100 AIRSIDE DRIVE, MOON TOWNSHIP, PA 15108
(Address of Principal Executive Offices)

(412) 269-6300
(Registrant's Telephone Number Including Area Code)

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

On February 27, 2004, the Michael Baker Corporation Employee Stock Ownership Plan (the "Michael Baker ESOP") changed its auditors for year-end 2003. The Michael Baker ESOP Committee approved the dismissal of PricewaterhouseCoopers LLP ("PricewaterhouseCoopers") as the independent public accountants for the Michael Baker ESOP and appointed Schneider Downs & Co., Inc. as the independent public accountants for the Michael Baker ESOP for the fiscal year ended December 31, 2003.

PricewaterhouseCoopers' audit reports on the Michael Baker ESOP's financial statements for each of the past two fiscal years ended December 31, 2002 and December 31, 2001 did not contain any adverse opinions or disclaimers of opinion, nor were such reports qualified or modified as to uncertainty, audit scope or accounting principles.

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EXHIBIT INDEX
(Pursuant to Item 601 of Regulation S-X)

| EXHIBIT NUMBER ----- | DESCRIPTION AND METHOD OF FILING ----- |
|----------------------------|--|
| 16 | Letter of PricewaterhouseCoopers LLP regarding change in certifying accountants, filed herewith. |