BUTLER MANUFACTURING CO
Form 8-K
May 16, 2002

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

Current Report Pursuant to Section 13 or 15(d) of the

THE SECURITIES EXCHANGE ACT OF 1934

Date of Report: May 16, 2002

BUTLER MANUFACTURING COMPANY
GALESBURG HOURLY EMPLOYEE SAVINGS TRUST
401(K) PLAN

Butler Manufacturing Company
1540 Genessee Street
Kansas City, Missouri 64102
Phone (816) 968-3000

Incorporated in the State of Delaware

Commission File No. 001-12335

I.R.S. Employer Identification Number: 44-0188420

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

The Administrative Committee of Butler Manufacturing Company Galesburg Hourly Employee Savings Trust Plan (the "Committee"), approved dismissal of Arthur Andersen LLP ("Arthur Andersen") as the Company's independent auditors and the appointment of KPMG LLP to serve as the Company's independent auditors for the Galesburg Hourly Employee Savings Trust Plan (the "Plan") for the year ending December 31, 2001. The change is effective May 16, 2002.

Arthur Andersen's reports on the Plan's consolidated financial statements for each of the years ended December 31, 2000 and 1999 did not contain an adverse opinion or disclaimer of opinion, nor were such reports qualified or modified as to uncertainty, audit scope or accounting principles.

During the years ended December 31, 2000 and 1999 and through the date hereof, there were no disagreements with Arthur Andersen on any matter of accounting principle or practice, financial statement disclosure, or auditing scope or procedure which, if not resolved to Arthur Andersen's satisfaction would have caused them to make reference to the subject matter of the disagreement in connection with the audit reports on the Plan's consolidated financial

statements for such years; and there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

The Committee provided Arthur Andersen with a copy of the foregoing disclosures. Attached as Exhibit 16 is a copy of Arthur Andersen's letter, dated May 16, 2002, stating its agreement with such statements.

During the years ended December 31, 2000 and 1999 and through May 16, 2002, the Plan did not consult KPMG 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 matters or reportable events as set forth in Items 304(a)(2)(i) and (ii) of Regulation S-K.

ITEM 7. - FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits.

Exhibit 16 Letter from Arthur Andersen to the Securities and Exchange Commission dated May 16, 2002.

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.

GALESBURG HOURLY EMPLOYEE SAVINGS TRUST

Date: May 16, 2002

BY: /s/ Larry C. Miller

Larry C. Miller
Member of the Administrative Committee