

PharMerica CORP  
Form 8-K  
March 05, 2010

**UNITED STATES**  
**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): March 2, 2010

**PHARMERICA CORPORATION**

(Exact Name of Registrant as Specified in Its Charter)

**Delaware**  
(State or Other Jurisdiction  
of Incorporation)

**001-33380**  
(Commission  
File Number)

**87-0792558**  
(IRS Employer  
Identification No.)

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**1901 Campus Place**

**Louisville, Kentucky 40299**

**(Address of principal executive offices) (Zip Code)**

**(502) 627-7000**

**(Registrant's telephone number, including area code)**

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))

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

On March 2, 2010, the Audit Committee of the Board of Directors of PharMerica Corporation (the Company) dismissed PricewaterhouseCoopers LLP (PwC) as the Company's independent registered public accounting firm.

The reports of PwC on the Company's consolidated financial statements for the fiscal years ended December 31, 2008 and 2009 did not contain an adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle. During the fiscal years ended December 31, 2008 and 2009, and through March 2, 2010, there have been no disagreements with PwC on any matters of accounting principles or practices, financial statement disclosure or auditing scope and procedure, which disagreements, if not resolved to the satisfaction of PwC, would have caused them to make reference thereto in their reports on the consolidated financial statements for such years. During the fiscal years ended December 31, 2008 and 2009, and through March 2, 2010, there have been no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided PwC with a copy of the above statements and has requested that PwC furnish it with a letter addressed to the United States Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter, dated March 5, 2010, is attached hereto as Exhibit 16.1.

On March 2, 2010, following a comprehensive search process initiated by the Company, the Audit Committee of the Board of Directors of the Company appointed KPMG LLP (KPMG) as the Company's independent registered public accounting firm.

During the fiscal years ended December 31, 2008 and 2009, and through the date of the appointment of KPMG as the Company's independent registered public accounting firm for fiscal year 2010, the Company did not consult with KPMG regarding either 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 reportable events as set forth in Items 304(a)(2)(i) and (ii) of Regulation S-K. KPMG has provided and currently provides due diligence services to the Company in connection with certain potential acquisitions.

**Item 9.01. Financial Statements and Exhibits.**

**(d) Exhibits**

<b>Exhibit No.</b>	<b>Description</b>
16.1	Letter from PricewaterhouseCoopers LLP to the Securities and Exchange Commission dated March 5, 2010.

**SIGNATURES**

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.

**PHARMERICA CORPORATION**

Date: March 5, 2010

By: /s/ Michael J. Culotta  
Michael J. Culotta  
Executive Vice President and Chief Financial Officer

**Exhibit Index**

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