

# AFC ENTERPRISES INC

## FORM 8-K

(Current report filing)

Filed 04/14/10 for the Period Ending 04/09/10

Address	5555 GLENRIDGE CONNECTOR, NE, SUITE 300 ATLANTA, GA 30342
Telephone	4044594450
CIK	0001041379
Symbol	AFCE
SIC Code	5812 - Eating Places
Industry	Restaurants
Sector	Services
Fiscal Year	12/30

---

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) April 9, 2010

**AFC Enterprises, Inc.**

(Exact Name of Registrant as Specified in Its Charter)

**Minnesota**

(State or Other Jurisdiction of Incorporation)

**000-32369**

(Commission File Number)

**58-2016606**

(IRS Employer Identification No.)

**5555 Glenridge Connector, NE, Suite 300, Atlanta, Georgia**

(Address of Principal Executive Offices)

**30342**

(Zip Code)

**(404) 459-4450**

(Registrant's Telephone Number, Including Area Code)

**Not applicable**

(Former Name or Former Address, if Changed Since Last Report)

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 ( *see* General Instruction A.2. below):

- 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.**

The Audit Committee (the "Audit Committee") of the Board of Directors of AFC Enterprises, Inc. (the "Company") recently conducted a competitive process to determine the Company's independent registered public accounting firm for the Company's 2010 fiscal year. As a result of this process, effective April 9, 2010, the Audit Committee approved the engagement of PricewaterhouseCoopers LLC ("PwC") as the Company's independent registered public accounting firm for the Company's 2010 fiscal year.

Also effective April 12, 2010, the Audit Committee informed Grant Thornton LLP ("Grant Thornton"), the Company's independent registered public accounting firm for the 2009 fiscal year, that it would not be re-engaged as the independent registered public accounting firm and that its engagement would terminate no later than the date of the filing of the Company's proxy statement for its 2010 Annual Meeting of Shareholders.

During the fiscal years ended December 27, 2009 and December 28, 2008, and the subsequent interim period through the date of the filing of this Form 8-K, the Company had (i) no disagreements with Grant Thornton on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, any of which that, if not resolved to Grant Thornton's satisfaction, would have caused it to make reference to the subject matter of any such disagreement in connection with its reports for such years and interim period and (ii) no reportable events within the meaning of Item 304(a)(1)(v) of Regulation S-K.

Grant Thornton's reports on the Company's consolidated financial statements for the fiscal years ended December 27, 2009 and December 28, 2008, did not contain an adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended December 27, 2009 and December 28, 2008, and the subsequent interim period through the date of the filing of this Form 8-K, neither the Company nor anyone on its behalf has consulted with PwC regarding (i) the application of accounting principles to a specific transaction, either completed or proposed, (ii) the type of audit opinion that might be rendered on the Company's financial statements, (iii) any matter that was the subject of a disagreement within the meaning of Item 304(a)(1)(iv) of regulation S-K, or (iv) any reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

In accordance with Item 304(a)(3) of Regulation S-K, the Company has provided Grant Thornton a copy of the disclosures it is making in this Form 8-K prior to filing with the Securities and Exchange Commission (the "SEC") and has requested that Grant Thornton furnish the Company with a letter addressed to the SEC stating whether or not Grant Thornton agrees with the above statements. A copy of such letter, dated April 13, 2010, is filed as Exhibit 16.1 to this Form 8-K.

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

(d) Exhibits.

16.1 Letter of Grant Thornton LLP dated April 13, 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.

AFC Enterprises, Inc.

Date: April 14, 2010

By: /s/ Harold M. Cohen  
Harold M. Cohen  
Senior Vice President, General Counsel,  
Chief Administrative Officer and Corporate Secretary

---

**EXHIBIT INDEX**

Exhibit Number Description

---

16.1 Letter of Grant Thornton LLP dated April 13, 2010



April 13, 2010

U.S. Securities and Exchange Commission  
Office of the Chief Accountant  
100 F Street, NE  
Washington, DC 20549

**Audit . Tax . Advisory**

**Grant Thornton LLP**  
1100 Peachtree Street, NE, Suite 1200  
Atlanta, GA 30309-4504

T 404.330.2000  
F 404.330.2047  
[www.GrantThornton.com](http://www.GrantThornton.com)

Re: AFC Enterprises, Inc.  
File No. 000-32369

Dear Sir or Madam:

We have read Item 4.01 of Form 8-K of AFC Enterprises, Inc. dated April 14, 2010, and agree with the statements concerning our Firm contained therein.

Very truly yours,

/s/ Grant Thorton LLP

**Grant Thornton LLP**  
U.S. member firm of Grant Thornton International Ltd