ENTRAVISION COMMUNICATIONS CORP

Form 8-K August 17, 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): August 11, 2006

ENTRAVISION COMMUNICATIONS CORPORATION

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction

1-15997 (Commission 95-4783236 (IRS Employer

of incorporation)

File Number)

Identification No.)

2425 Olympic Boulevard, Suite 6000 West, Santa Monica,

California

90404

(Address of principal executive offices)

(Zip Code)

Registrant s telephone number, including area code: (310) 447-3870

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)

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- " 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.

On August 11, 2006, the Audit Committee of the Board of Directors (the Audit Committee) of Entravision Communications Corporation (the Company) (i) terminated the engagement of McGladrey & Pullen LLP (M&P) as the Company s independent registered public accounting firm and (ii) engaged PricewaterhouseCoopers LLP (PWC) as the Company s independent registered public accounting firm.

The reports of M&P on the consolidated financial statements of the Company as of and for the years ended December 31, 2004 and 2005 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.

During the years ended December 31, 2004 and 2005 through August 11, 2006, there were no disagreements with M&P 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 M&P, would have caused M&P to make reference to the subject matter of the disagreement in its reports on the Company s consolidated financial statements for such periods.

The Company has requested that M&P furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter is filed herewith as Exhibit 16.1.

No consultations occurred between the Company and PWC during the years ended December 31, 2004 and 2005 and through August 11, 2006, regarding either (i) the application of accounting principles to a specific completed or proposed transaction, the type of audit opinion that might be rendered on the Company s financial statements, or other written or oral information provided that was an important factor considered by the Company in reaching a decision as to an 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.

Item 9.01 Financial Statements and Exhibits

- (c) Exhibits
 - 16.1 Letter from McGladrey & Pullen LLP to the Securities and Exchange Commission.

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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.

ENTRAVISION COMMUNICATIONS CORPORATION

Date: August 17, 2006

By: /s/ Walter F. Ulloa Walter F. Ulloa Chairman and Chief Executive Officer

EXHIBIT INDEX

Exhibit

Number Description of Exhibit

16.1 Letter from McGladrey & Pullen LLP to the Securities and Exchange Commission.

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