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TRUMP HOTELS & CASINO RESORTS INC

Form 8-K

June 04, 2002

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): June 3, 2002

TRUMP HOTELS & CASINO RESORTS, INC.

(Exact Name of Registrant as Specified in Charter)

Delaware -----	1-13794 -----	13-3818402 -----
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification Number)

1000 Boardwalk
Atlantic City, New Jersey

08401

(Address of Principal Executive Offices)

(Zip Code)

Registrant's telephone number, including area code: (609) 449-6515

TRUMP HOTELS & CASINO RESORTS HOLDINGS, L.P.

(Exact Name of Registrant as Specified in Charter)

Delaware -----	33-90786 -----	13-3818407 -----
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification Number)

1000 Boardwalk
Atlantic City, New Jersey

08401

(Address of Principal Executive Offices)

(Zip Code)

Registrant's telephone number, including area code: (609) 449-6515

TRUMP HOTELS & CASINO RESORTS FUNDING, INC.

(Exact Name of Registrant as Specified in Charter)

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Delaware ----- (State or other jurisdiction of incorporation)	33-90786-01 ----- (Commission File Number)	13-3818405 ----- (I.R.S. Employer Identification Number)
1000 Boardwalk Atlantic City, New Jersey ----- (Address of Principal Executive Offices)		08401 ----- (Zip Code)
Registrant's telephone number, including area code: (609) 449-6515 -----		

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

- (a) Dismissal of Previous Independent Accountants.
- (i) On June 3, 2002, each of (a) Trump Hotels & Casino Resorts, Inc., or THCR, and Trump Hotels & Casino Resorts Holdings, L.P., or THCR Holdings, (b) Trump Atlantic City Associates, or Trump AC, (c) Trump's Castle Associates, L.P., or Trump's Castle, and their respective subsidiaries, collectively, the Company, dismissed Arthur Andersen LLP, or Andersen, as its independent public accountants. THCR's Audit Committee and Board of Directors and Trump's Castle's Board of Partner Representatives participated in and approved the decision to dismiss Andersen.
 - (ii) The reports of Andersen on the financial statements of (a) THCR and THCR Holdings, (b) Trump AC and (c) Trump's Castle for the past two fiscal years contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.
 - (iii) During the two most recent fiscal years and through June 3, 2002, there have been no disagreements between the Company and Andersen 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 Andersen, would have caused Andersen to make reference to the subject matter thereof in its report on the Company's financial statements for such periods.
 - (iv) During the two most recent fiscal years and through June 3, 2002, there have been no reportable events (as defined in Item 304(a)(1)(v) of Regulation S-K under the Securities Act of 1933).
 - (v) At the request of the Company, Andersen furnished a letter addressed to the SEC stating that it agrees with the above statements. A copy of such letter, dated June 3, 2002, is filed as Exhibit 16.1 to this Form 8-K.
- (b) Engagement of New Independent Accountants.
- (i) The Company has engaged Ernst & Young LLP, or E&Y, as its new independent accountants as of June 3, 2002. During the two most recent fiscal years and through June 3, 2002, the Company

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has not consulted with E&Y regarding the matters described in, and required to be disclosed pursuant to, Item 304(a)(2)(i) or Item 304(a)(2)(ii) of Regulation S-K.

ITEM 5. OTHER EVENTS.

Filed herewith, as Exhibit 99.1, is a News Release, dated June 3, 2002, of Trump Hotels & Casino Resorts, Inc.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

16.1 Letter, dated June 3, 2002, from Arthur Andersen LLP to the Securities and Exchange Commission.

99.1 News Release, dated June 3, 2002, of Trump Hotels & Casino Resorts, Inc.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, each of the registrants has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

TRUMP HOTELS & CASINO RESORTS, INC.

Date: June 4, 2002

By: /s/ JOHN P. BURKE

Name: John P. Burke
Title: Executive Vice President and
Corporate Treasurer

TRUMP HOTELS & CASINO RESORTS
HOLDINGS, L.P.

By: Trump Hotels & Casino Resorts, Inc.,
its general partner

Date: June 4, 2002

By: /s/ JOHN P. BURKE

Name: John P. Burke
Title: Executive Vice President and
Corporate Treasurer

TRUMP HOTELS & CASINO RESORTS
FUNDING, INC.

Date: June 4, 2002

By: /s/ JOHN P. BURKE

Name: John P. Burke
Title: Executive Vice President and
Corporate Treasurer

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EXHIBIT INDEX

Exhibit No. -----	Description -----	Page No. -----
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