

KNIGHT TRANSPORTATION INC
Form 8-K
March 29, 2011

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):
March 23, 2011

KNIGHT TRANSPORTATION, INC.
(Exact name of registrant as specified in its charter)

Arizona (State or other jurisdiction of incorporation)	001-32396 (Commission File Number)	86-0649974 (IRS Employer Identification No.)
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5601 W. Buckeye Road, Phoenix, AZ (Address of principal executive offices)	85043 (Zip Code)
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(602) 269-2000
(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)
]

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[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 Change in Registrant's Certifying Accountant.

On March 23, 2011, Knight Transportation, Inc. (the "Company") dismissed Deloitte & Touche LLP ("Deloitte") as its independent registered public accounting firm. The decision to dismiss Deloitte was approved by the Company's Audit Committee. On March 29, 2011, the Company appointed Grant Thornton LLP ("Grant Thornton") as its independent registered public accounting firm for the fiscal year ending December 31, 2011. The decision to retain Grant Thornton also was approved by the Company's Audit Committee.

Deloitte's reports on the Company's consolidated financial statements for the years ended December 31, 2010 and December 31, 2009 did not contain an adverse opinion or a disclaimer of an opinion, and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the Company's two most recent fiscal years and through March 23, 2011, there have been no disagreements with Deloitte on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to its satisfaction, would have caused Deloitte to make reference to the subject matter of the disagreements in its reports on the Company's consolidated financial statements for such years; and there were no reportable events, as listed in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided Deloitte with a copy of the foregoing disclosures and has requested that Deloitte review such disclosures and provide a letter addressed to the Securities and Exchange Commission as specified by Item 304(a)(3) of Regulation S-K. A copy of Deloitte's letter to the Securities and Exchange Commission is attached to this report as Exhibit 16.1.

During the Company's two most recent fiscal years and through March 29, 2011, the Company did not consult with Grant Thornton regarding any of the matters or events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

EXHIBIT
NUMBER

EXHIBIT DESCRIPTION

16.1

Letter from Deloitte & Touche LLP dated March 28, 2011 concerning change in the registrant's certifying accountant

SIGNATURE

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.

KNIGHT TRANSPORTATION, INC.

Date: March 29, 2011

By: /s/ David A. Jackson
David A. Jackson
President and Chief Financial
Officer

EXHIBIT INDEX

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