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DANAHER CORP /DE/
Form 8-K
May 29, 2002

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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): May 28, 2002

DANAHER CORPORATION
(Exact name of registrant as specified in charter)

Delaware
(State or other jurisdiction of
incorporation)

001-08089
(Commission File Number)

59-1
(IRS Employer I

2099 Pennsylvania Avenue, N.W.
Washington, D.C. 20006-1813
(Address of Principal Executive Offices and Zip Code)

(202) 828-0850
(Registrant's telephone Number, including area code)

Not applicable
(Former name or former address, if changed since last report)

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ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

On May 28, 2002, Danaher Corporation, a Delaware corporation (the "Company"), dismissed Arthur Andersen LLP as its independent accountant and

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determined to engage Ernst & Young LLP as its new independent accountant. The change in independent accountants became effective May 28, 2002. The decision to dismiss Arthur Andersen and to engage Ernst & Young was recommended by the Company's Audit Committee and approved by the Company's Board of Directors.

Arthur Andersen's reports on the Company's financial statements did not, in either of the past two fiscal years, contain an adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.

During the Company's two most recent fiscal years and the subsequent interim period between December 31, 2001 and May 28, 2002, there were no "reportable events" (as defined in Item 304(a)(1)(v) of Regulation S-K promulgated by the Securities and Exchange Commission ("SEC")).

During the Company's two most recent fiscal years and the subsequent interim period between December 31, 2001 and May 28, 2002, there were no disagreements with Arthur 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 such accountant, would have caused it to make reference to the subject matter of the disagreement in connection with its report.

The Company provided Arthur Andersen with a copy of the foregoing disclosures in advance of the day that these disclosures were filed by the Company with the SEC. Attached as Exhibit 16.1 to this Current Report on Form 8-K is a copy of Arthur Andersen's letter, dated May 29, 2002, stating its agreement with such statements.

During the Company's two most recent fiscal years and the subsequent interim period between December 31, 2001 and May 28, 2002, the Company did not consult with Ernst & Young LLP regarding any of the matters or events described in Item 304(a)(2)(i) or (ii) of Regulation S-K.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.

(c) Exhibits

| Exhibit No. | Description |
|-------------|-------------------------------------------------------------------------|
| ----- | ----- |
| 16.1 | Letter of Arthur Andersen LLP regarding change in 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.

DANAHER CORPORATION

By: /s/ Patrick W. Allender

Name: Patrick W. Allender
Title: Executive Vice President, Chief

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Financial Officer and Secretary

Dated: May 29, 2002

Exhibit Index

Exhibit No.

Description

16.1

Letter of Arthur Andersen LLP regarding change in
certifying accountant