

UNITED STATES SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K

Current Report

Date of Report: May 31, 2001

Commission file number: 000-26489

**MCM CAPITAL GROUP, INC.**

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(Exact name of registrant as specified in its charter)

Delaware

48-1090909

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(State or other jurisdiction of  
incorporation or organization)

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(I.R.S. Employer  
Identification Number)

5775 Roscoe Court  
San Diego, California 92123

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(Address of principal executive offices) (Zip Code)

(877) 445-4581

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(Registrant's telephone number, including area code)

Not Applicable

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(Former name or former address, if changed since last report)

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**TABLE OF CONTENTS**

[FORM 8-K](#)

[ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.](#)

[ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS](#)

[SIGNATURE](#)

[Exhibit Index](#)

[EX-16.1](#)

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ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

MCM Capital Group, Inc. (the "Company") is filing this report on Form 8-K to report a change in independent public accountants.

- a) The following sets forth the information required by item 304 (a) (1) of Regulation S-K:
- (i) On May 25, 2001, Ernst & Young LLP resigned as the Company's principal accountant.
  - (ii) Ernst & Young LLP reports on the financial statements for the past two fiscal years did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles.
  - (iii) For the Company's two most recent fiscal years and subsequent interim periods preceding such resignation, there were no disagreements with Ernst & Young LLP on any matter of accounting principles or practices, financial statement

disclosure or auditing scope or procedure.

(iv) For the Company's two most recent fiscal years and subsequent interim periods, there have occurred none of the "reportable events" listed in Item 304 (a) (1) (v) (A-D) of Regulation S-K.

- b) The Company has requested and received from Ernst & Young LLP the letter required by Item 304 (a) (3) of Regulation S-K. Such letter is filed as Exhibit 16.1 to this report, and states that Ernst & Young LLP agrees with the statements described therein made by the Company in this report in response to Item 304 (a) (1) of Regulation S-K.
- c) The Company's Audit Committee and management are presently considering other independent accountants to replace Ernst & Young LLP.

## ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

- c) Exhibits.

### 16.1 Letter regarding Change in Certifying Accountant.

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#### [Table of Contents](#)

#### 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.

Date: May 31, 2001

MCM CAPITAL GROUP, INC.  
/s/ Barry R. Barkley

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Barry R. Barkley  
Executive Vice President  
Chief Financial Officer

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#### [Table of Contents](#)

#### Exhibit Index

<b>Exhibit No.</b>	<b>Description</b>
16.1	Letter regarding Change in Certifying Accountant.

May 31, 2001

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Gentlemen:

We have read Item 4 of Form 8-K dated May 31, 2001, of MCM Capital Group, Inc. and are in agreement with the statements contained in Item 4(a) therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ Ernst & Young LLP