

NAVISTAR INTERNATIONAL CORP

Form 8-K/A

October 20, 2006

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
FORM 8-K/A  
CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): April 6, 2006**

**NAVISTAR INTERNATIONAL CORPORATION**

(Exact name of registrant as specified in its charter)

Delaware

1-9618

36-3359573

(State or other jurisdiction of  
incorporation or organization)

(Commission File No.)

(I.R.S. Employer  
Identification No.)

4201 Winfield Road, P.O. Box 1488, Warrenville,  
Illinois

60555

(Address of principal executive offices)

(Zip Code)

*Registrant's telephone number, including area code (630) 753-5000*

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
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act
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**ITEM 4.01. CHANGES IN REGISTRANT S CERTIFYING ACCOUNTANT**

**(a) Dismissal of Current Accountants**

On April 12, 2006, Navistar International Corporation (the company) filed a Current Report on Form 8-K (the April 12<sup>th</sup> 8-K) announcing, among other items, the dismissal of the company s independent registered public accounting firm, Deloitte & Touche LLP (Deloitte). The April 12<sup>th</sup> 8-K is hereby incorporated herein by reference.

On April 28, 2006, the company filed an amended Form 8-K/A (the April 28<sup>th</sup> 8-K/A) which (i) disclosed the fact that Deloitte had previously identified certain significant deficiencies in the company s internal control procedures that existed on October 31, 2004 and (ii) filed Deloitte s response letter to the April 12<sup>th</sup> 8-K. The April 28<sup>th</sup> 8-K/A is hereby incorporated herein by reference.

On September 13, 2006, the company filed an amended Form 8-K/A (the September 13<sup>th</sup> 8-K/A) to amend and restate certain original disclosures previously made by the company in the April 12<sup>th</sup> 8-K and the April 28<sup>th</sup> 8-K/A. The September 13<sup>th</sup> 8-K/A is hereby incorporated herein by reference.

In accordance with Item 4.01 of Form 8-K and Item 304 of Regulation S-K, the company provided Deloitte with a copy of its disclosures contained in the September 13<sup>th</sup> 8-K/A. The company requested that Deloitte furnish the company with a letter addressed to the Securities and Exchange Commission (SEC) stating whether or not it agreed with the statements made by the company in the September 13<sup>th</sup> 8-K/A. On October 18, 2006, the company received Deloitte s response letter to the September 13<sup>th</sup> 8-K/A; a copy of which is attached hereto as Exhibit 16. By filing this letter as an exhibit, the company is not indicating its agreement with the statements contained therein. Deloitte s response letter to the April 12<sup>th</sup> 8-K was attached as Exhibit 16 to the April 28<sup>th</sup> 8-K/A.

**ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS**

The following Exhibits are deemed to be filed under the Securities Exchange Act of 1934, as amended.

**(d) Exhibits**

| Exhibit No. | Description  |
|-------------|--|
| 16          | Deloitte October 12, 2006 letter regarding Change in Certifying Accountant |

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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.

NAVISTAR INTERNATIONAL CORPORATION

Registrant

Date: October 20, 2006

/s/ William A. Caton  
William A. Caton  
Executive Vice President and Chief  
Financial Officer