

Edgar Filing: TRI-CONTINENTAL CORP - Form 8-K

TRI-CONTINENTAL CORP  
Form 8-K  
March 11, 2009

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 11, 2009

TRI-CONTINENTAL CORPORATION  
(Exact name of Registrant as specified in its charter)

|                                                   |                          |                                         |
|---------------------------------------------------|--------------------------|-----------------------------------------|
| Maryland                                          | 811-00266                | 13-5441850                              |
| (State or other jurisdiction of<br>incorporation) | (Commission File Number) | (I.R.S. Employer<br>Identification No.) |

100 Park Avenue,  
New York, New York 10017  
(Address of principal executive offices, zip code)

Registrant's telephone number, including area code (212) 850-1864

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

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 (see General Instruction A.2. below):

- ☐ 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)
- ☐ 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))

SECTION 7 - REGULATION FD DISCLOSURE

Item 7.01 Regulation FD Disclosure.

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On March 11, 2009, the Audit Committee of Tri-Continental Corporation (the "Corporation") recommended and the Board of Directors approved the appointment of Ernst & Young LLP as independent auditors for the Corporation effective March 18, 2009. As of March 11, 2009 Deloitte & Touche LLP ("Deloitte") no longer serves as the Corporation's independent auditors. Deloitte completed the audit of the Corporation's financial statements for the fiscal year ended December 31, 2008 and issued its report on February 27, 2009. Beginning March 18, 2009, Ernst & Young LLP will act as independent auditors for all funds in the RiverSource Family of Funds, including the Corporation and all other registered investment companies that were previously part of the Seligman Fund Complex.

Deloitte's report on the Corporation's financial statements for the year ended December 31, 2008 and the year ended December 31, 2007 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles. During such fiscal periods and through March 11, 2009, there were no disagreements between the Corporation and Deloitte on any matter of accounting principles or practices, financial statement disclosure, or audit scope or procedures, which such disagreements, if not resolved to the satisfaction of Deloitte, would have caused them to make reference to the subject matter of the disagreement in connection with their reports on the financial statements for such fiscal periods.

### 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.

TRI-CONTINENTAL CORPORATION

Date: March 11, 2009

By: /s/ Joseph D'Alessandro

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Joseph D'Alessandro  
Assistant Secretary