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DIAMOND HILL INVESTMENT GROUP INC
Form 8-K
November 03, 2005

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):

November 3, 2005

Diamond Hill Investment Group, Inc.

(Exact Name of Registrant as Specified in its Charter)

Ohio

(State or Other Jurisdiction of Incorporation)

000-24498

65-0190407

(Commission File Number)

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

375 North Front Street, Suite 300, Columbus, Ohio

43215

(Address of Principal Executive Offices)

(Zip Code)

Registrant's Telephone Number, Including Area Code: (614) 255-3333

(Former Name or Former Address, if Changed Since Last Report)

Item 4.01. Change in Registrant's Certifying Accountant

New Independent Accountants

On November 2, 2005, the Audit Committee of the Board of Directors engaged Plante & Moran, PLLC as the Company's independent registered public accounting firm.

During the Company's two most recent fiscal years ended December 31, 2004, and during the subsequent interim periods preceding the resignation of the prior registered public accounting firm, the Company has not consulted with Plante & Moran, PLLC regarding (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit

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opinion that might be rendered on the Company's financial statements or (ii) any matter that was either the subject of a disagreement (as that term is defined in Item 304(a)(1)(iv) of Regulation S-K) or a reportable event (as that term is defined in Item 304(a)(1)(v) of Regulation S-K).

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.

DIAMOND HILL INVESTMENT GROUP, INC.

Date: November 3, 2005

By: /s/ James F. Laird

James F. Laird, Chief Financial
Officer and Secretary