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EMERGING VISION INC
Form 8-K
August 12, 2002

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) - August 7, 2002

EMERGING VISION, INC.

(Exact name of registrant as specified in its charter)

NEW YORK	1-14128	11-3096941
(State or other jurisdiction of incorporation or organization)	(Commission File No.)	(I.R.S. Employer Identification No.)

100 Quentin Roosevelt Boulevard
Garden City, NY 11530
(Address of principal executive offices, including zip code)

(516) 390-2100
(Registrant's telephone number, including area code)

Item 4. Changes in Registrant's Certifying Accountant

As previously reported in our Current Report on Form 8-K filed June 24, 2002, on April 29, 2002, the Audit Committee of the Board of Directors of Emerging Vision, Inc. (the "Registrant") recommended that the Registrant discontinue the retention of Arthur Andersen LLP for future audits of its financial statements and, on June 18, 2002, the Registrant formally dismissed Andersen as its independent public accountants.

On August 5, 2002, the Audit Committee recommended to the Board of Directors (the "Board") that it select Miller Ellin & Company LLP ("Miller Ellin") as its new independent public accountants, which recommendation was accepted and unanimously passed by the Board and, on August 7, 2002, the Registrant engaged Miller Ellin as its new independent public accountants for the year ended December 31, 2002. During the Registrant's two most recent fiscal years and any subsequent period through August 7, 2002, the Registrant has not consulted with Miller Ellin regarding either (i) the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on the Registrant's financial statements, in respect of which either a written report was provided to the Registrant or oral advice was provided that Miller Ellin concluded was an important factor considered by the Registrant in reaching a decision as to the

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accounting, auditing or financial reporting issue; 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 and the related instructions to Item 304 of Regulation S-K, or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) 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

EMERGING VISION, INC.
(Registrant)

By: /s/ Christopher G. Payan

Christopher G. Payan
Senior Vice President,
Chief Financial Officer and
Co-Chief Operating Officer
(Principal Financial Officer)

Date: August 12, 2002