GameStop Corp.
Form 8-K
July 19, 2013

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) July 19, 2013 (July 17, 2013)

GAMESTOP CORP.

(Exact name of registrant as specified in its charter)

Delaware	**1-32637**	**20-2733559**
(State or other jurisdiction of incorporation)	**(Commission File Number)**	**(I.R.S. Employer Identification No.)**

625 Westport Parkway, Grapevine, TX **76051**
(Address of principal executive offices) **(Zip Code)**
Registrant s telephone number, including area code (817) 424-2000

(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))

Item 4.01 Changes in Registrant s Certifying Accountant.

The Audit Committee of the Board of Directors of GameStop Corp. (the Audit Committee) conducted a comprehensive, competitive process to select the independent registered public accounting firm for GameStop Corp. s (the Company s) fiscal year ending February 1, 2014. The Audit Committee invited four national accounting firms to participate in this process, including BDO USA LLP (BDO), the Company s prior independent registered public accounting firm. As a result of this process and following careful deliberation, on July 17, 2013, the Audit Committee engaged Deloitte & Touche LLP (Deloitte) as the Company s independent registered public accounting firm for the Company s fiscal year ending February 1, 2014 to replace BDO.

BDO s reports on the Company s consolidated financial statements as of and for the fiscal years ended February 2, 2013 and January 28, 2012 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. The audit reports of BDO on the effectiveness of internal control over financial reporting as of February 2, 2013 and January 28, 2012 did not contain an adverse opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended February 2, 2013 and January 28, 2012, and the subsequent interim period through July 17, 2013, the date of BDO s dismissal, there were (i) no disagreements as that term is defined in Item 304(a)(1)(iv) of Regulation S-K, between the Company and BDO on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, any of which that, if not resolved to BDO s satisfaction, would have caused BDO to make reference to the subject matter of any such disagreement in connection with its reports for such years and interim period and (ii) no reportable events within the meaning of Item 304(a)(1)(v) of Regulation S-K during the two most recent fiscal years or the subsequent interim period.

The Company provided BDO with a copy of the disclosures it is making in this Current Report on Form 8-K. The Company requested that BDO furnish a letter addressed to the Securities and Exchange Commission (the SEC) stating whether or not it agrees with the statements made herein. A copy of BDO s letter dated July 18, 2013 is attached as Exhibit 16.1 hereto.

During the fiscal years ended February 2, 2013 and January 28, 2012, and the subsequent interim period through July 17, 2013, neither the Company nor anyone on its behalf has consulted with Deloitte regarding (i) the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company s financial statements and neither a written report nor oral advice was provided to the Company that Deloitte concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue, (ii) any matter that was the subject of a disagreement within the meaning of Item 304(a)(1)(iv) of Regulation S-K, or (iii) any reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

Exhibit No.	Exhibit Description
16.1	Letter of BDO USA LLP dated July 18, 2013 to the SEC regarding statements included in this Current Report on Form 8-K.

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.

GAMESTOP CORP.
(Registrant)

Date: July 19, 2013

/s/ Robert A. Lloyd
Name: Robert A. Lloyd
Title: Executive Vice President & Chief Financial Officer