

J.B. POINDEXTER & CO., INC.

CURRENT REPORT

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

Date of Report (Date of earliest event reported): September 24, 2004

J.B. Poindexter & Co., Inc.

(Exact Name as specified in its charter)

Delaware

76-0312814

(State or other jurisdiction
of incorporation) _____

(Commission File
Number) _____

(IRS Employer
Identification Number)

**1100 Louisiana, Suite 5400
Houston, Texas 77002**

(Address of principal executive offices)

(713) 655-9800

(Telephone number)

Change in Company's Certifying Accountant.

- (a) On September 24, 2004, the Company's independent auditors, Ernst & Young LLP resigned. The Company is engaged in the process of soliciting proposals from professional accounting and auditing firms qualified to perform the audit of the Company for the year ended December 31, 2004.
- (b) The report of the principal auditors on the Company's consolidated financial statements for the years ended December 31, 2003 and 2002 did not contain an adverse opinion or a disclaimer of opinion nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.
- (c) In connection with the audits of the Company for the years ended December 31, 2003 and 2002 and since such time, there were no disagreements with Ernst & Young LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to the satisfaction of Ernst & Young LLP, would have caused Ernst & Young LLP to make reference to the subject matter of the disagreement in connection with its report.
- (d) The change of independent auditors has been approved by the Company's Board of Directors.
- (e) A copy of Ernst & Young LLP's letter of resignation is attached.

Exhibit

(16) Letter of resignation of Ernst & Young LLP

Signature.

J.B. Poindexter & Co., Inc.

By: Robert S. Whatley
Name: Robert S. Whatley
Title: Vice President Finance
Date: September 30, 2004