

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

July 25, 1997  
Date of report (Date of earliest event reported)

SCHMITT INDUSTRIES, INC.  
(Exact Name of Registrant as Specified in Its Charter)

Oregon	0-23996	93-1151989
(State or Other	(Commission File Number)	(IRS Employer
Jurisdiction of Incorporation)		Identification Number)

2765 N.W. NICOLAI STREET  
PORTLAND, OREGON 97210  
(Address of Principal Executive Offices) (Zip Code)

(503) 227-7908  
(Registrant's Telephone Number,  
Including Area Code)

Former Name or Former Address, if Changed Since Last Report: N/A

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

Moss Adams LLP, who was previously engaged as the principal accountant to audit the registrant's financial statements, was dismissed on July 25, 1997.

Moss Adams LLP's report on the financial statements for either of the fiscal years ended May 31, 1996 or May 31, 1997 did not contain an adverse opinion or a disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope, or accounting principles. During the registrant's fiscal years ended May 31, 1996 and May 31, 1997 and since May 31, 1997, there were no disagreements with Moss Adams LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure.

The registrant has engaged Price Waterhouse LLP as the principal accountant to audit the registrant's financial statements effective July 25, 1997.

The decision to change accountants was approved by the audit committee of the Board of Directors of the registrant.

ITEM 7. FINANCIAL STATEMENT AND EXHIBITS.

(c) Exhibits.

Exhibit 16 - Letter re change in certifying accountant from Moss Adams LLP to the Commission.

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.

SCHMITT INDUSTRIES, INC.

Date: July 30, 1997

/s/Wayne A. Case

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Wayne A. Case  
President and Chief Executive Officer

/s/Annie Windsor

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Annie Windsor, Chief Financial Officer

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MOSS ADAMS LLP  
CERTIFIED PUBLIC ACCOUNTANTS

July 30, 1997

United States Securities and Exchange Commission  
Judiciary Plaza  
450 Fifth St., N.W.  
Washington, D.C. 20549

Attn: Division of Corporation Finance

Re: Schmitt Industries, Inc. (the "Registrant")  
Commission File Number: 0-23996

Ladies and Gentlemen:

Pursuant to Item 304(a)(3) of Regulation S-K, the Registrant has provided us with a copy of Registrant's Current Report on Form 8-K, and we have reviewed the disclosures the Registrant is making in response to Item 4: Changes in Registrant's Certifying Accountant. Please be advised that Moss Adams LLP hereby agrees with the statements made by the Registrant in response to Item 304(a)(1) of Regulation S-K as they relate to Moss Adams LLP.

Very truly yours,

/s/ MOSS ADAMS LLP

MOSS ADAMS LLP

c: Wayne A. Case  
Schmitt Industries, Inc.