INTER PARFUMS INC Form 8-K September 17, 2004

Securities and Exchange Commission Washington, D.C. 20549

Current Report on 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): September 13, 2004

Inter Parfums, Inc.

(Exact name of Registrant as specified in its charter)

Commission File Number **0-16469**

Delaware	13-3275609
(State or other jurisdiction of	(I.R.S. Employer
incorporation or organization)	Identification No.)

551 Fifth Avenue, New York, New York 10176

(Address of Principal Executive Offices)

212. 983.2640

(Registrant's Telephone number, including area code)

Item 4.01. Changes in Registrant's Certifying Accountants

On September 13, 2004 KPMG LLP, which was previously the principal accountants for Inter Parfums, Inc., resigned as the principal accountants. This decision to change accountants was communicated to the audit committee of Inter Parfums, Inc.

In connection with the audit of fiscal year ended December 31, 2003, and the subsequent interim period through September 13, 2004, there were no reportable events and there were no disagreements with KPMG LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements if not resolved to their satisfaction would have caused them to make reference in connection with their opinion to the subject matter of the disagreement.

The audit report of KPMG LLP on the consolidated financial statements of Inter Parfums, Inc. and subsidiaries as of and for the year ended December 31, 2003 did not contain any adverse opinion or disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope, or accounting principles.

A letter from KPMG LLP is attached as Exhibit 16 to this Form 8-K.

Item 9.01. Financial Statements and Exhibits

The following is filed with this report.

Exhibit 16. Letter of KPMG LLP dated September 15, 2004

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused and authorized this report to be signed on its behalf by the undersigned.

Dated: September 17, 2004

Inter Parfums, Inc.

By: /s/ Russell Greenberg Russell Greenberg, Executive Vice President

Exhibit 16

September 15, 2004

Office of the Chief Accountant SECPS Letter Files Securities and Exchange Commission Mail Stop 9-5

450 Fifth Street, N.W. Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for Inter Parfums, Inc. and subsidiaries and, under the date of March 30, 2004, we reported on the consolidated financial statements of Inter Parfums, Inc. and subsidiaries as of and for the year ended December 31, 2003. On September 13, 2004, we resigned. We have read Inter Parfums, Inc.'s statements included under Item 4 of its Form 8-K dated September 13, 2004, and we agree with such statements.

Very truly yours,

/s/ KPMG LLP

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CUSIP No. 147448104 Page 2 of 12 Pages

1 NAME OF REPORTING PERSON

I.R.S. IDENTIFICATION NOS. OF ABOVE PERSON (ENTITIES ONLY)

Bridger Management, LLC

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*
 - (a) " (b) x
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

5 SOLE VOTING POWER

NUMBER OF

SHARES

BENEFICIALLY (

0 SHARED VOTING POWER

OWNED BY

EACH

1,793,507

REPORTING 7 SOLE DISPOSITIVE POWER

PERSON

WITH

0

8 SHARED DISPOSITIVE POWER

1,793,507

- 9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
- 1,793,507
- 10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

..

- 11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)
 - 4.7%
- 12 TYPE OF REPORTING PERSON*

IΑ

CUSIP No. 147448104 Page 3 of 12 Pages

- 1 NAME OF REPORTING PERSON
 - I.R.S. IDENTIFICATION NOS. OF ABOVE PERSON (ENTITIES ONLY)
 - Roberto Mignone
- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*
 - (a) " (b) x
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION
 - **United States**
 - 5 SOLE VOTING POWER

NUMBER OF

(

7

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

1,793,507

EACH

SOLE DISPOSITIVE POWER

REPORTING

PERSON

0

8 SHARED DISPOSITIVE POWER

WITH

1,793,507

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,793,507

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

..

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

4.7%

12 TYPE OF REPORTING PERSON*

IN

CUSIP No. 147448104 Page 4 of 12 Pages

- 1 NAME OF REPORTING PERSON
 - I.R.S. IDENTIFICATION NOS. OF ABOVE PERSON (ENTITIES ONLY)
 - Bridger Capital, LLC
- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*
 - (a) " (b) x
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

5 SOLE VOTING POWER

NUMBER OF

0

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

759,150

EACH

SOLE DISPOSITIVE POWER

REPORTING

PERSON

0

7

8 SHARED DISPOSITIVE POWER

WITH

759,150

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

759,150

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

..

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

2.0%

12 TYPE OF REPORTING PERSON*

OO

CUSIP No. 147448104 Page 5 of 12 Pages

- 1 NAME OF REPORTING PERSON
 - I.R.S. IDENTIFICATION NOS. OF ABOVE PERSON (ENTITIES ONLY)
 - Swiftcurrent Partners, L.P.
- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*
 - (a) " (b) x
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

5 SOLE VOTING POWER

NUMBER OF

0

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

759,150

EACH

SOLE DISPOSITIVE POWER

REPORTING

PERSON

0

7

8 SHARED DISPOSITIVE POWER

WITH

759,150

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

759,150

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

..

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

2.0%

12 TYPE OF REPORTING PERSON*

PN

CUSIP No. 147448104 Page 6 of 12 Pages

- 1 NAME OF REPORTING PERSON
 - I.R.S. IDENTIFICATION NOS. OF ABOVE PERSON (ENTITIES ONLY)
 - Swiftcurrent Offshore, Ltd.
- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*
 - (a) " (b) x
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION
 - Cayman Islands
 - 5 SOLE VOTING POWER

NUMBER OF

0

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

1,034,357

EACH

SOLE DISPOSITIVE POWER

REPORTING

PERSON

0

7

8 SHARED DISPOSITIVE POWER

WITH

1,034,357

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,034,357

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

..

11

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

2.7%

12 TYPE OF REPORTING PERSON*

CO

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Item 1(a). Name of Issuer: Casella Waste Systems, Inc.

Item 1(b). Address of Issuer s Principal Executive Offices:

25 Greens Hill Lane, Rutland, Vermont, 05701, United States Item 2(a, b, c). Name of Persons Filing, Address of Principal Business Office, Citizenship:

Bridger Management, LLC, a Delaware limited liability company, 90 Park Avenue 40 Floor, New York, NY 10016

Bridger Capital, LLC, a Delaware limited liability company, 90 Park Avenue 40 Floor, New York, NY 10016

Swiftcurrent Partners, L.P., a Delaware limited partnership, 90 Park Avenue 40 Floor, New York, NY 10016

Swiftcurrent Offshore, Ltd., a Cayman Islands limited company, c/o Morgan Stanley Fund Services (Cayman) Ltd., Cricket Square, 2nd Floor, Boundary Hall, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, Cayman Islands

Mr. Roberto Mignone (Mr. Mignone), 90 Park Avenue th Moor, New York, NY 10016. Mr. Mignone is a United States citizen.

Item 2(d). Title of Class of Securities: Class A Common Stock, \$0.01 par value per share (the Common Stock)

Item 2(e). CUSIP Number: 147448104

Item 3. Not Applicable.

Item 4. Ownership.

Information with respect to the Reporting Persons ownership of the Common Stock as of December 31, 2012 is incorporated by reference to items (5) (9) and (11) of the cover page of the respective Reporting Person.

The shares of Common Stock reported herein as being beneficially owned by the Reporting Persons are held of record by Swiftcurrent Partners L.P. and Swiftcurrent Offshore Ltd. Bridger Management LLC is the investment adviser to Swiftcurrent Partners L.P. and Swiftcurrent Offshore Ltd. and, as such, may be deemed to share beneficial ownership of such shares of Common Stock. Roberto Mignone is the managing member of Bridger Management, LLC and Bridger Capital LLC. Bridger Capital LLC is the General Partner of Swiftcurrent Partners, L.P.

Item 5. Ownership of Five Percent or less of a Class:

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following x.

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Item 6.	Ownership of More than Five Percent on Behalf of Another Person.
	Not Applicable.
Item 7.	Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company or Control Person.
	Not Applicable.
Item 8.	Identification and Classification of Members of the Group.
	Not Applicable.
Item 9.	Notice of Dissolution of Group.
	Not Applicable.
Item 10	Certification

[Signature Page Follows:]

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in

connection with or as a participant in any transaction having that purpose or effect.

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SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

DATED: February 14, 2013

BRIDGER MANAGEMENT, LLC

By: /s/ Roberto Mignone Roberto Mignone, Managing Member

/s/ Roberto Mignone
Roberto Mignone, Individually

BRIDGER CAPITAL, LLC

By: /s/ Roberto Mignone

Roberto Mignone, Managing Member

SWIFTCURRENT PARTNERS, L.P.

By: Bridger Capital, LLC, its General Partner

By: /s/Roberto Mignone

Roberto Mignone, Managing Member

SWIFTCURRENT OFFSHORE, LTD.

By: Bridger Management, LLC, its investment manager

By: /s/ Roberto Mignone

Roberto Mignone, Managing Member

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EXHIBIT INDEX

Exhibit I: Joint Filing Statement Pursuant to Rule 13d-1(k)

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Exhibit I

JOINT FILING STATEMENT

PURSUANT TO RULE 13d-1(k)

The undersigned acknowledge and agree that the foregoing statement on Schedule 13G, is filed on behalf of each of the undersigned and that all subsequent amendments to this statement on Schedule 13G, shall be filed on behalf of each of the undersigned without the necessity of filing additional joint acquisition statements. The undersigned acknowledge that each shall be responsible for the timely filing of such amendments, and for the completeness and accuracy of the information concerning him or it contained therein, but shall not be responsible for the completeness and accuracy of the information concerning the others, except to the extent that he or it knows or has reason to believe that such information is inaccurate.

DATED: February 14, 2013

BRIDGER MANAGEMENT, LLC

By: /s/Roberto Mignone
Roberto Mignone, Managing Member

/s/ Roberto Mignone
Roberto Mignone, Individually

BRIDGER CAPITAL, LLC

By: /s/Roberto Mignone Roberto Mignone, Managing Member

SWIFTCURRENT PARTNERS, L.P.

By: Bridger Capital, LLC, its General Partner

By: /s/Roberto Mignone

Roberto Mignone, Managing Member

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SWIFTCURRENT OFFSHORE, LTD.

By: Bridger Management, LLC, its investment manager

By: /s/Roberto Mignone

Roberto Mignone, Managing Member