

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) September 12, 2002

RTW, Inc.  
(Exact name of registrant as specified in its charter)

Minnesota  
(State or other jurisdiction of incorporation)

0-25508  
(Commission File Number)

41-1440870  
(IRS Employer Identification No.)

8500 Normandale Lake Blvd., Suite 1400  
Bloomington, MN  
(Address of principal executive offices)

55437  
(Zip Code)

Registrant's telephone number, including area code 952-893-0403

Item 4. Change in Registrant's Certifying Accountant.

On September 12, 2002, Deloitte & Touche LLP ("D&T") resigned as the independent certified public accountants for RTW, Inc. (the "Company"). D&T concurrently indicated that the Company's assigned Audit Partner had terminated his employment with D&T and that the Company no longer fit its client profile.

D&T's reports on the Company's financial statements for the years ended December 31, 2001 and 2000 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. During the past two fiscal years and the subsequent interim period preceding the resignation of D&T, there have been no disagreements with D&T on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement(s), if not resolved to the satisfaction of D&T, would have caused it to make reference to the subject matter of the disagreement(s) in connection with its report for such periods.

The Company is currently in discussions with other accounting firms to assume the responsibility of certifying accountant. The Company will file another report on Form 8-K at such time as a new certifying accountant has been engaged.

Item 7 — Financial Statements and Exhibits:

(c) Exhibits

16.1 Letter from Deloitte & Touche LLP to the Securities and Exchange Commission dated September 19, 2002

**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.

**RTW, Inc.**

Dated: September 19, 2002

By /s/ J. Alexander Fjelstad III

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J. Alexander Fjelstad III  
Chief Executive Officer  
(Principal Executive Officer)

September 19, 2002

Securities and Exchange Commission  
Mail Stop 11-3  
450 5th Street, N.W.  
Washington, D.C. 20549

Dear Sirs/Madams:

We have read the comments made in Item 4 of RTW, Inc.'s Form 8-K dated September 12, 2002 and, have the following comments:

**First Paragraph**

We agree with the comments made in this paragraph.

**Second Paragraph**

We agree with the comments made in this paragraph

**Third Paragraph**

We have no basis upon which to agree or disagree with the comments made in this paragraph.

Yours truly,

/s/ Deloitte & Touche LLP