

Capitol Acquisition Corp  
Form 8-K  
November 04, 2009

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, DC 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): October 29, 2009**

**Capitol Acquisition Corp.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction

of incorporation)

**001-33769**  
(Commission File Number)

**601 Carlson Parkway, Suite 330**

**Minnetonka, MN 55305**

**26-0435458**  
(I.R.S. Employer

Identification No.)

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(Address of principal executive offices)

(Zip Code)

**Registrant's telephone number, including area code: (612) 238-3300**

**Not Applicable**

(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:

- .. 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 disclosure included in Item 4.01 of Two Harbors Investment Corp.'s Amendment No. 1 to Current Report on Form 8-K, filed with the Securities and Exchange Commission on November 4, 2009, is incorporated herein by reference.

**Item 9.01. Financial Statements and Exhibits.**

*(d) Exhibits*

<b>Exhibit No.</b>	<b>Description</b>
16	Letter from Marcum LLP to the Securities and Exchange Commission dated November 4, 2009 (incorporated by reference to Exhibit 16 filed with Two Harbors Investment Corp.'s Amendment No. 1 to Current Report on Form 8-K, which was filed with the Securities and Exchange Commission on November 4, 2009).

**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.

**Capitol Acquisition Corp.**

(Registrant)

Dated: November 4, 2009

By:  
Name:  
Title:

/s/ TIMOTHY O BRIEN  
**Timothy O Brien**  
Secretary