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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

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**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) August 30, 2004

**MASTEC, INC.**

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(Exact Name of Registrant as Specified in Its Charter)

**Florida**

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(State or Other Jurisdiction of Incorporation)

<b>Florida</b>	<b>0-08106</b>	<b>65-0829355</b>
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

**800 Douglas Road, Floor 12, Coral Gables, Florida 33134**

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(Address of Principal Executive Offices) (Zip Code)

**(305) 599-1800**

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(Registrant's Telephone Number, Including Area Code)

**N/A**

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(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))
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**ITEM 4.01 CHANGES IN REGISTRANT’S CERTIFYING ACCOUNTANT**

On August 30, 2004, Ernst & Young LLP (“E&Y”), the independent registered public accountants of Mastec, Inc. (the “Company” or the “Registrant”), informed the Company that it would resign as the Company’s independent registered public accounting firm following completion of services related to the audit of Mastec North America, Inc’s financial statements for the year ended December 31, 2003.

E&Y’s reports on the Company’s financial statements for the fiscal years ended 2002 and 2003, 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.

During the years ended December 31, 2002, 2003, and through August 30, 2004, there were no disagreements between the Company and E&Y on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to E&Y’s satisfaction, would have caused it to make a reference to the subject matter of the disagreements in connection with their reports on the Company’s consolidated financial statements for such years; and there were no reportable events, as defined in Item 304 (a)(1)(v) of Regulation S-K, that have not been previously disclosed.

The Company has provided E&Y with a copy of the foregoing disclosures. Attached as Exhibit 16.1 is a copy of E&Y’s letter, dated September 2, 2004, stating its agreement with such statements.

**Item 9.01 Financial Statements, Pro Forma Financial Information and Exhibits**

- (a) Not applicable.
- (b) Not applicable.
- (c) Exhibits. The following will be filed as an amendment to this report:

<u>Exhibit Number</u>	<u>Description</u>
16.1	Letter from Ernst & Young LLP to the Securities and Exchange Commission regarding the change in certifying accountant dated September 2, 2004.

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**SIGNATURES**

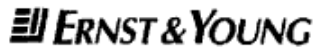
Pursuant to the requirements of the Securities Exchange Act of 1934, MasTec, Inc. has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: September 3, 2004

**MASTEC, INC.**  
By: /s/ Austin Shanfelter

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Austin Shanfelter  
Chief Executive Officer  
MASTEC, INC.



■ Ernst & Young LLP  
Suite 2800  
600 Peachtree Street  
Atlanta, Georgia 30308-2215

■ Phone: (404) 874-8300  
[www.ey.com](http://www.ey.com)

September 2, 2004

Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, DC 20549

Ladies and Gentlemen:

We have read Item 4.01 of Form 8-K dated September 2, 2004, of MasTec, Inc. and are in agreement with the statements contained in the first, second, third, and fourth paragraphs of Item 4 presented on page 1 therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

Very truly yours,



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