

TUCOWS INC /PA/  
Form 8-K  
May 17, 2004

# 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): **May 17, 2004**

**TUCOWS INC.**

(Exact Name of Registrant as Specified in Charter)

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(State or Other Jurisdiction  
of Incorporation)

(Commission  
File Number)

(IRS Employer  
Identification No.)

**96 Mowat Avenue, Toronto, Ontario, Canada**  
(Address of Principal Executive Offices)

**M6K 3M1**  
(Zip Code)

Registrant's telephone number, including area code: **(416) 535-0123**

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**Item 9. Regulation FD Disclosure.**

At the request of Institutional Shareholder Services ( ISS ), Tu cows Inc. ( Tu cows ) is filing this Current Report on Form 8-K for the purpose of providing to ISS and other readers additional information about fees that Tu cows paid to its independent auditors, KPMG LLP ( KPMG ), reported in its proxy statement for its 2004 Annual Meeting of Shareholders. The following is information that Tu cows provided to ISS:

**Fees Paid to Independent Auditors**

The following table sets forth supplemental information concerning fees billed by KPMG for services rendered to Tu cows for the fiscal year ended December 31, 2003:

<b>Audit, Audit-Related and Tax Preparation and Compliance Fees</b>	
Audit Fees	\$ 100,149
Audit-Related Fees	
Tax Fees Preparation and Compliance	43,089
<b>Total Audit, Audit Related And Tax Preparation and Compliance Fees</b>	<b>\$ 143,238</b>
<b>Other Non-Audit Fees:</b>	
Tax Fees Other Tax Advice	33,009
All Other Fees	29,150
<b>Total Other Fees</b>	<b>\$ 62,159</b>
<b>Total Fees</b>	<b>\$ 205,397</b>

SIGNATURE

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.

TUCOWS INC.

Date: May 17, 2004

By: /s/ Elliot Noss  
Elliot Noss  
*President and Chief Executive Officer*