

Invesco Ltd.  
Form 8-K  
January 18, 2008

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

**Washington, D.C. 20549**

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**FORM 8-K**

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**CURRENT REPORT**

**Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): January 17, 2008**

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**Invesco Ltd.**

**(Exact name of registrant as specified in its charter)**

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**Bermuda**  
**(State or other jurisdiction**  
**of incorporation)**

**001-13908**  
**(Commission File Number)**

**98-0557567**  
**(IRS Employer**  
**Identification No.)**

**1360 Peachtree Street, N.E., Atlanta, Georgia**  
**(Address of principal executive offices)**

**30309**  
**(Zip Code)**

**Registrant's telephone number, including area code: (404) 892-0896**

n/a

**(Former name or former address, if changed since last report.)**

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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 (see General Instruction A.2. below):

- .. 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

Change in Ernst & Young PCAOB-registered entity responsible for audit

On January 17, 2008, the Audit Committee of Invesco Ltd. (the "Company") engaged Ernst & Young LLP, a Delaware limited liability partnership and member of the global Ernst & Young organization operating in the United States ("Ernst & Young LLP (US)") as its independent registered public accounting firm for the fiscal year ended December 31, 2007. The consolidated financial statements of the Company's predecessor, Invesco PLC, for the fiscal years ended December 31, 2005 and 2006 were audited by Ernst & Young LLP, a limited liability partnership organized under the laws of England and Wales and member of the global Ernst & Young organization operating in the United Kingdom ("Ernst & Young LLP (UK)"). The independent registered public accounting firm has changed from Ernst & Young LLP (UK) to Ernst & Young LLP (US) as a result of the change in the registrant's domestic filing status with the move of its primary stock listing from the London Stock Exchange to the New York Stock Exchange and the December 4, 2007 redomicile from the United Kingdom to Bermuda. The above-described engagement of Ernst & Young LLP (US) thus represents only a technical change of responsibility between members of the global Ernst & Young organization, and not an actual change in the Company's accounting firm.

Ernst & Young LLP (UK)'s reports on the financial statements for the fiscal years ended December 31, 2005 and 2006 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 same periods and subsequent interim periods, there were no disagreements between the Company and Ernst & Young LLP (UK) on any matter of accounting principle or practice, financial statement disclosure, or auditing scope or procedure, which, if not resolved to the satisfaction of Ernst & Young LLP (UK), would have been referred to in their reports on the financial statements of the Company for such periods. The Company has requested Ernst & Young LLP (UK) to furnish it a letter addressed to the Commission stating whether it agrees with the above statements. A copy of that letter, dated January 18, 2008 is filed as Exhibit 16 to this Form 8-K.



**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

<b>Exhibit No.</b>	<b>Description</b>
16	Letter, dated January 18, 2008, from Ernst & Young LLP (UK) to the Commission



**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.

**Invesco Ltd.**

By: /s/ Kevin M. Carome

Kevin M. Carome  
Senior Managing Director and  
General Counsel

Date: January 18, 2008



**Exhibit Index**

**Exhibit No.**

**Description**

16 Letter, dated January 18, 2008, from Ernst & Young LLP (UK) to the Commission