

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

FORM 8-K/A
CURRENT REPORTPURSUANT TO SECTION 13 OR 15(D) OF
THE SECURITIES ACT OF 1934Date of Report (Date of earliest event reported): DECEMBER 8, 1998
-----HEICO CORPORATION

(Exact name of registrant as specified in its charter)

FLORIDA

(State or other jurisdiction of incorporation)

001-04604

(Commission File Number)

65-0341002

(IRS Employer Identification No.)

3000 TAFT STREET
HOLLYWOOD, FLORIDA 33021

(Address of principal offices)

Registrant's telephone number, including area code: (954) 987-6101

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

ITEM 2. ACQUISITION OR DISPOSITION OF ASSETS

Pursuant to an Asset Purchase Agreement dated as of December 4, 1998 (the "Asset Purchase Agreement"), effective December 4, 1998, the Registrant, through a corporation wholly owned by its 80% owned subsidiary, HEICO Aerospace Holdings Corp. ("HEICO Aerospace"), acquired substantially all of the assets of Rogers-Dierks, Inc. ("Rogers-Dierks"). The closing of the transaction occurred on December 8, 1998. In consideration of this acquisition, the Registrant paid \$14,134,000 in cash at the closing, and committed to pay approximately \$1,057,000 in deferred payments over the next two years. Subject to meeting certain earnings objectives, Rogers-Dierks could receive additional consideration of up to \$7,334,000 payable in cash or shares of the Registrant's Class A Common Stock. The purchase price will be adjusted based on the actual net worth of Rogers-Dierks as of December 4, 1998. The purchase price of the assets was determined through arms-length negotiations. This acquisition is being accounted for using the purchase method of accounting.

Rogers-Dierks formerly designed and manufactured FAA-approved, factory-new jet engine replacement parts for sale directly to airlines and airmotives. The Registrant intends to continue to use the acquired assets for the same purposes as formerly used by Rogers-Dierks.

Subsequent to the closing of the transaction, Lufthansa Technik AG, which holds a 20% equity interest in HEICO Aerospace, made an additional investment of \$3 million in HEICO Aerospace.

The source of the purchase price was proceeds from a \$120 million revolving credit facility entered into by the Registrant on July 30, 1998.

ITEM 7. FINANCIAL STATEMENT, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS

(a) Financial statements of businesses acquired

The Registrant has re-evaluated the significance of the transaction described in Item 2 using the fiscal year ended October 31, 1998 financial statement information of the Registrant as allowed by the rules of the Securities and Exchange Commission. Based on the Registrant's fiscal year ended financial statement information, filing of financial statements of Rogers-Dierks, Inc. and related pro forma information are not required by Rule 3-05(b) and Article 11 of Regulation S-X.

(b) Pro forma financial information

See Item 7(a) above.

(c) Exhibits

2.1 *Asset Purchase Agreement dated as of December 4, 1998 among RDI Acquisition Corp., HEICO Aerospace Holdings Corp., HEICO Corporation, Rogers-Dierks, Inc., William Rogers and John Dierks (without schedules and exhibits).

* As previously filed.

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

HEICO CORPORATION

Date: January 15, 1999

By: /s/ Thomas S. Irwin

Thomas S. Irwin, Executive Vice President
and Chief Financial Officer