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FIRST TENNESSEE NATIONAL CORP

Form 8-K

May 16, 2002

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) - MAY 15, 2002

FIRST TENNESSEE NATIONAL CORPORATION
(Exact Name of Registrant as Specified in Charter)

TENNESSEE	000-4491	62-0803242
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

165 MADISON AVENUE	38103
MEMPHIS, TENNESSEE	(Zip Code)
(Address of Principal Executive Office)	

Registrant's telephone number, including area code - (901) 523-4444

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

On May 15, 2002, First Tennessee National Corporation dismissed its independent public accountants, Arthur Andersen LLP ("Arthur Andersen"), and engaged KPMG LLP to serve as the Corporation's independent public accountants for fiscal year 2002. The decision was approved by the Corporation's Board of Directors upon the recommendation of the Audit Committee of the Board of Directors.

Arthur Andersen's reports on the consolidated financial statements of the Corporation as of and for the years ended December 31, 2001 and 2000 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the two most recent fiscal years of the Corporation ended December 31, 2001 and the subsequent interim period through May 15, 2002, there were no disagreements with Arthur Andersen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Arthur Andersen, would have caused Arthur Andersen to make reference to the subject matter of the disagreement in connection with its reports.

None of the reportable events described in Item 304(a)(1)(v) of Regulation S-K occurred within the two most recent fiscal years of the Corporation ended December 31, 2001 or within the subsequent interim period through May 15, 2002.

The Corporation provided Arthur Andersen with a copy of the foregoing disclosures. Attached hereto as an exhibit is a copy of Arthur Andersen's letter, dated May 15, 2002, stating its agreement with such statements.

During the two most recent fiscal years of the Corporation ended December 31,

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2001, and the subsequent interim period through May 15, 2002, the Corporation did not consult with KPMG LLP regarding any of the matters or events set forth in Item 304(a)(2)(i) or (ii) of Regulation S-K.

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

(c) Exhibits

Exhibit # -----	Description -----
16	Letter of Arthur Andersen LLP to Securities and Exchange Commission

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SIGNATURES

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

FIRST TENNESSEE NATIONAL CORPORATION

Date: May 15, 2002

By: Elbert L. Thomas, Jr.

Name: Elbert L. Thomas, Jr.
Title: Executive Vice President and
Chief Financial Officer

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EXHIBIT INDEX

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