

Edgar Filing: REUNION INDUSTRIES INC - Form 8-K/A

REUNION INDUSTRIES INC

Form 8-K/A

July 31, 2003

=====

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-1004

FORM 8-K/A

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported) July 21, 2003

Commission File Number 33-64325

REUNION INDUSTRIES, INC.

(Exact name of registrant as specified in its charter)

DELAWARE

06-1439715

(State of Incorporation)

(I.R.S. Employer Identification No.)

11 STANWIX STREET, SUITE 1400
PITTSBURGH, PENNSYLVANIA 15222

(Address of principal executive offices, including zip code)

(412) 281-2111

(Registrant's telephone number, including area code)

Page 1 of 4 pages.

=====

The Registrant hereby files this Current Report on Form 8-K/A to amend its Current Report on Form 8-K dated July 21, 2003 filed July 22, 2003 under Item 4, Changes in Registrant's Certifying Accountant, and Item 7, Financial Statements, Proforma Financial Information and Exhibits, to respond to comments from the United States Securities and Exchange Commission requesting more information regarding Registrant's recent change in certifying accountants. Item 4(a)(i) of Registrant's Current Report on Form 8-K dated July 21, 2003 filed July 22, 2003 is hereby amended to include the following:

ITEM 4. Changes in Registrant's Certifying Accountant.

Edgar Filing: REUNION INDUSTRIES INC - Form 8-K/A

(a) Previous independent accountants

(i) A proposal from Ernst & Young LLP was among those that the Registrant considered when selecting its certifying accountant. Ernst & Young LLP was dismissed as the certifying accountants of the Registrant effective July 21, 2003. The audit committee of the Registrant approved the Registrant's change in certifying accountant.

ITEM 7. Financial Statements, Proforma Financial Information and Exhibits.

(c) Exhibits

Exhibit No. -----	Description of Exhibit -----
16	Letter from Ernst & Young LLP pursuant to Item 304(a)(3) of Regulation S-K.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this Current Report on Form 8-K to be signed on its behalf by the undersigned, hereunto duly authorized.

Date: July 31, 2003

REUNION INDUSTRIES, INC.
(Registrant)

By: /s/ John M. Froehlich

John M. Froehlich
Executive Vice President
of Finance and Chief
Financial Officer

- 2 -

EXHIBIT INDEX

Exhibit No. -----	Description of Exhibit -----	Page ----
16	Letter from Ernst & Young LLP pursuant to Item 304(a)(3) of Regulation S-K.	4

- 3 -

Ernst & Young LLP
2100 One PPG Place
Pittsburgh, PA 15222

July 31, 2003

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Gentlemen:

We have read Item 4(a) of Form 8-K/A, dated July 21, 2003, of Reunion Industries, Inc. and are in agreement with the statements in paragraph (a)(i) contained therein.

/s/ ERNST & YOUNG LLP