

SunCoke Energy, Inc.
Form 8-K
May 08, 2015

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 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 8, 2015

SUNCOKE ENERGY, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State of Incorporation)

001-35243
(Commission

File Number)

90-0640593
(IRS Employer

Identification No.)

1011 Warrenville Road, Suite 600
Lisle, Illinois **60532**
(Address of principal executive offices) **(Zip code)**
Registrant's telephone number, including area code: (630) 824-1000

Not Applicable

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

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:

- .. 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.

(a) Termination of Independent Certifying Accountant

Effective May 8, 2015, SunCoke Energy, Inc. (the *Company*) formally terminated the services of Ernst & Young LLP (*EY*) as the Company's independent registered public accounting firm. The dismissal of EY as the independent registered public accounting firm was approved by the Company's Audit Committee.

The reports of EY regarding the Company's financial statements for the fiscal years ended December 31, 2014 and December 31, 2013 did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended December 31, 2014 and December 31, 2013, and during the period from January 1, 2015 to the date of dismissal, (i) there were no disagreements (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) with EY on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of EY would have caused it to make reference to the subject matter of such disagreement in its reports; and (ii) there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

(b) Engagement of Independent Certifying Accountant

Effective May 8, 2015, in connection with the dismissal of EY, the Company appointed KPMG LLP (*KPMG*) as the Company's new independent registered public accounting firm, following the approval of the Company's Audit Committee, to audit the Company's financial statements for the Company's fiscal year ended December 31, 2015.

During each of the Company's two most recent fiscal years and through the interim periods preceding the appointment of KPMG, the Company (a) has not engaged KPMG as either the principal accountant to audit the Company's financial statements, or as an independent accountant to audit a significant subsidiary of the Company and on whom the principal accountant is expected to express reliance in its report; and (b) has not consulted with KPMG regarding (i) the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, and no written report or oral advice was provided to the Company by KPMG concluding there was an important factor to be considered by the Company in reaching a decision as to an accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K), or a reportable event (as defined in Item 304(a)(1)(v) of Regulation S-K).

The Company provided EY with a copy of the disclosures it is making in this Current Report on Form 8-K (the *Report*) prior to the time the Report was filed with the Securities and Exchange Commission (the *SEC*), and the Company has requested that EY furnish a letter addressed to the SEC stating whether it agrees with the statements made herein. A copy of EY's letter dated May 7, 2015 is attached as Exhibit 16.1 hereto.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit No.	Description
16.1	Letter from Ernst & Young LLP to the Securities and Exchange Commission, dated May 8, 2015

SIGNATURES

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

SUNCOKE ENERGY, INC.

By: /s/ Fay West
Fay West
Senior Vice President and Chief Financial
Officer

Date: May 8, 2015

EXHIBIT INDEX

**Exhibit
No.**

Exhibit

16.1 Letter from Ernst & Young LLP to the Securities and Exchange Commission, dated May 8, 2015