

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

REUNION INDUSTRIES INC  
Form 8-K/A  
May 14, 2001

=====

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) May 1, 2001  
-----

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.

Exhibit index is on page 3.

=====

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

(c) Exhibits

Exhibit No.	Description of Exhibit
-------------	------------------------

-----	-----
-------	-------

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

16

Letter from PricewaterhouseCoopers LLP  
pursuant to Item 304(a)(3) of Regulation S-K.

SIGNATURES

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

Date: May 14, 2001  
-----

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 PricewaterhouseCoopers LLP pursuant to Item 304(a)(3) of Regulation S-K.	4

- 3 -

EXHIBIT 16

May 10, 2001

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

Commissioners:

We have read the statements made by Reunion Industries, Inc. filed with the Commission pursuant to Item 4 of Form 8-K, as part of the Company's Form 8-K dated May 1, 2001. We agree with the statements concerning our Firm in such Form 8-K, except that we have no basis for commenting regarding the disclosure in paragraph (iii) therein.

Yours very truly,

/s/ PRICEWATERHOUSECOOPERS LLP

PricewaterhouseCoopers LLP

- 4 -