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REUNION INDUSTRIES INC
Form 8-K
July 22, 2003

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

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) 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 5 pages.

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ITEM 4. Changes in Registrant's Certifying Accountant.

(a) Previous independent accountants

(i) On July 21, 2003, after giving consideration to proposals for auditing services from selected national accounting firms, the Registrant replaced Ernst & Young LLP as the independent accountants of

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Reunion Industries, Inc.

(ii) The reports of Ernst & Young LLP on the financial statements for the past two fiscal years contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to audit scope or accounting principle. The reports of Ernst & Young LLP on the financial statements for the past two fiscal years were modified as to uncertainty surrounding the Registrant's ability to continue as a going concern.

(iii) In connection with its audits for the two most recent fiscal years and through July 21, 2003, there have been no disagreements with Ernst & Young LLP 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 Ernst & Young LLP would have caused them to make reference thereto in their report on the financial statements for such years.

(iv) During the two most recent fiscal years and through July 21, 2003, there have been no reportable events (as defined in Regulation S-K Item 304 (a) (1) (v)).

(v) The Registrant provided Ernst & Young LLP with a copy of this Current Report on Form 8-K no later than the date this report was filed with the Securities and Exchange Commission and has requested that Ernst & Young LLP furnish it with a letter addressed to the SEC stating whether or not it agrees with the above statements. A copy of such letter is filed herein as Exhibit 16 to this Current Report on Form 8-K.

(b) New independent accountants

Effective on July 21, 2003, the Registrant engaged Wiss & Company LLP as its new independent accountants. Prior to their appointment as independent accountants, Wiss & Company LLP had not been consulted by the Registrant on any matters.

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.

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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 22, 2003

REUNION INDUSTRIES, INC.
(Registrant)

By: /s/ John M. Froehlich

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

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EXHIBIT INDEX

Exhibit No.	Description of Exhibit	Page
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16	Letter from Ernst & Young LLP pursuant to Item 304(a)(3) of Regulation S-K.	5

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EXHIBIT 16

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

July 21, 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, dated July 21, 2003, of Reunion Industries, Inc. and are in agreement with the statements in paragraphs (a)(i), (a)(ii), (a)(iii), (a)(iv) and (a)(v) contained therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ ERNST & YOUNG LLP

