Edgar Filing: Coeur Mining, Inc. - Form 8-K

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Coeur Mining, Inc. Form 8-K March 14, 2016		
UNITED STATES SECURITIES AND EXCHANGE C WASHINGTON, D.C. 20549	OMMISSION	
FORM 8-K		
CURRENT REPORT PURSUANT TO SECTION 13 OR SECURITIES EXCHANGE ACT O Date of report (Date of earliest event Coeur Mining, Inc. (Exact name of registrant as specified Delaware (State or other jurisdiction of incorporation or organization)	F 1934 reported): March 8, 2016	82-0109423 (IRS Employer Identification No.)
104 S. Michigan Avenue		
Suite 900 Chicago, Illinois 60603 (Address of Principal Executive Offi (312) 489-5800 (Registrant's telephone number, inclu N/A		
(Former Name or Former Address, if Check the appropriate box below if the registrant under any of the follow [] Written communications pursua	the Form 8-K filing is intendering provisions (see General ant to Rule 425 under the Second	ed to simultaneously satisfy the filing obligation of Instructions A.2 below): curities Act (17 CFR 230.425)
	ations pursuant to Rule 14d-	2(b) under the Exchange Act (17 CFR 240.14d-2(b)) 4(c) under the Exchange Act (17 CFR 240.13e-4(c))

## Item 4.01 Changes in Registrant's Certifying Accountant.

The Audit Committee (the "Committee") of the Board of Directors of Coeur Mining, Inc. (the "Company") recently conducted a competitive process to determine the Company's independent registered public accounting firm for the year ending December 31, 2016 ("Fiscal 2016"). As a result of this process, on March 8, 2016, the Committee approved the appointment of Grant Thornton LLP as the Company's independent registered public accounting firm for Fiscal 2016 and the dismissal of KPMG LLP ("KPMG") as the Company's independent registered public accounting firm, effective as of that same date.

The reports of KPMG LLP on the Company's financial statements for each of the two years ended December 31, 2015 and 2014 did not contain an adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles. During the Company's two most recent years and the subsequent interim period preceding KPMG's dismissal, there were: (i) no "disagreements" (within the meaning of Item 304(a) of Regulation S-K) with KPMG 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 KPMG, would have caused it to make reference to the subject matter of the disagreements in its reports on the consolidated financial statements of the Company; and (ii) no "reportable events" (as such term is defined in Item 304(a)(1)(v) of Regulation S-K). The Company has requested that KPMG provide the Company with a letter addressed to the Securities and Exchange Commission stating whether KPMG agrees with the above statements. A copy of KPMG's letter, dated March 9, 2016, is filed as Exhibit 16.1 to this Form 8-K.

During the Company's two most recent years and the subsequent interim period preceding Grant Thornton LLP's engagement, neither the Company nor anyone on its behalf consulted Grant Thornton LLP regarding either: (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's consolidated financial statements, and no written report or oral advice was provided to the Company that Grant Thornton LLP concluded was an important factor considered by us in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was the subject of a "disagreement" or "reportable event" (within the meaning of Item 304(a) of Regulation S-K and Item 304(a)(1)(v) of Regulation S-K, respectively).

In approving the selection of Grant Thornton LLP as the Company's independent registered public accounting firm, the Committee considered all relevant factors, including any non-audit services previously provided by Grant Thornton LLP to the Company.

Item 9.01. Financial Statements and Exhibits.

(d) List of Exhibits

Exhibit No. Description

Exhibit 16.1 Letter of KPMG LLP dated March 9, 2016

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## **SIGNATURE**

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

COEUR MINING, INC.

Date: March 14, 2016 By: /s/ Peter C. Mitchell

Name: Peter C. Mitchell

Title: Senior Vice President and Chief Financial Officer

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Exhibit Index

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Exhibit 16.1 Letter of KPMG LLP dated March 9, 2016