

CVR PARTNERS, LP
Form 8-K
August 29, 2013

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): **August 23, 2013**

CVR PARTNERS, LP

(Exact name of registrant as specified in its charter)

Delaware
(State or other
jurisdiction of
incorporation)

001-35120
(Commission File Number)

56-2677689
(I.R.S. Employer
Identification Number)

2277 Plaza Drive, Suite 500

Sugar Land, Texas 77479

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(Address of principal executive offices,
including zip code)

Registrant's telephone number, including area code: **(281) 207-3200**

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))
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Item 4.01. Change in Registrant's Certifying Accountant.

(a) Previous Independent Registered Public Accounting Firm

On August 23, 2013 (the Effective Date), the Audit Committee (the Audit Committee) of the Board of Directors of CVR GP, LLC, the general partner of CVR Partners, LP (the Partnership) approved the dismissal of KPMG LLP (KPMG) as the independent registered public accounting firm for the Partnership.

The reports of KPMG on the Partnership's consolidated financial statements for the fiscal years ended December 31, 2012 and 2011 did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle. The audit report of KPMG on the effectiveness of internal control over financial reporting as of December 31, 2012 did not contain any adverse opinion or disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope, or accounting principles.

In connection with the audits of the Partnership's financial statements for the fiscal years ended December 31, 2012 and 2011 and the subsequent interim period through the Effective Date, there have been no disagreements (as such term is described in Items 304(a)(1)(iv) of Regulation S-K) with KPMG on any matter of accounting principle or practices, financial statement disclosure or auditing scope or procedure, which disagreements if not resolved to the satisfaction of KPMG would have caused KPMG to make reference thereto in their reports.

During the two most recent fiscal years ended December 31, 2012 and the subsequent interim period through the Effective Date, there have been no reportable events (as such term is described in Item 304(a)(1)(v) of Regulation S-K).

The Partnership has provided KPMG with a copy of the foregoing disclosures and requested that KPMG furnish the Partnership with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of KPMG's letter dated August 29, 2013 is attached as Exhibit 16.1 hereto.

(b) New Independent Registered Public Accounting Firm

The Audit Committee approved the engagement of Grant Thornton LLP (Grant Thornton), as of the Effective Date, as the Partnership's independent registered public accounting firm for the fiscal year ending December 31, 2013. On August 29, 2013, Grant Thornton accepted the engagement.

During the Partnership's fiscal years ended December 31, 2012 and 2011 and through the subsequent interim period preceding August 29, 2013, the Partnership, or anyone acting on its behalf, did not consult Grant Thornton regarding either (1) the application of accounting principles to a specific completed or proposed transaction, or the type of audit opinion that might be rendered on the Partnership's financial statements, nor did Grant Thornton provide either written or oral advice to the Partnership that was an important factor considered by the Partnership in reaching a decision as to any accounting, auditing, or financial reporting issue, or (2) any matter that was either the subject of a disagreement (as such term is described in Item 304(a)(1)(iv) of Regulation S-K) or a reportable event (as such term is described in Item 304(a)(1)(v) of Regulation S-K).

Grant Thornton is the principal accountant of Icahn Enterprises L.P. (IEP). Affiliates of IEP own approximately 82% of the outstanding shares of CVR Energy, Inc., which owns the general partner and a majority of the common units representing limited partnership interests of the Partnership.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

16.1 Letter to the Securities and Exchange Commission from KPMG LLP.

SIGNATURES

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.

Date: August 29, 2013

CVR PARTNERS, LP

By:

CVR GP, LLC, its general partner

By:

/s/ Susan M. Ball
Susan M. Ball,
Chief Financial Officer and Treasurer