

AIR PRODUCTS & CHEMICALS INC /DE/

Form 8-K

July 26, 2018

**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): 24 July 2018**

**Air Products and Chemicals, Inc.**

**(Exact name of Registrant as Specified in Its Charter)**

**Delaware**  
**(State or Other Jurisdiction**

**of Incorporation)**

**001-04534**  
**(Commission**

**File Number)**

**23-1274455**  
**(IRS Employer**

**Identification No.)**

**7201 Hamilton Boulevard, Allentown, Pennsylvania**  
(Address of Principal Executive Offices)

**18195-1501**  
(Zip Code)

**(610) 481-4911**

**Registrant's telephone number, including area code**

**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 (see General Instruction A.2. below):

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))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 under the Securities Act of 1933 (17 CFR 230.405) or Rule 12b-2 under the Securities Exchange Act of 1934 (17 CFR 240.12b-2).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

**Item 4.01 Change in Registrant's Certifying Accountant**

The Audit and Finance Committee of the Board of Directors of Air Products and Chemicals, Inc. (the Company) conducted a competitive process to determine the Company's independent registered public accounting firm for the Company's fiscal year ending 30 September 2019. Following review and evaluation of proposals from the firms participating in that process, on 24 July 2018, the Audit and Finance Committee engaged Deloitte & Touche LLP (Deloitte) as the Company's independent registered public accounting firm for the Company's fiscal year ending 30 September 2019. KPMG LLP (KPMG), the Company's current independent registered public accounting firm, was informed of this decision on the same date and will continue as the Company's independent registered public accounting firm for the Company's fiscal year ending 30 September 2018. KPMG's dismissal will take effect following the completion of its audit and the issuance of its report on the Company's consolidated financial statements and internal control over financial reporting for the Company's fiscal year ending 30 September 2018, which will be included in the Company's Annual Report on Form 10-K for that year.

KPMG's audit reports on the Company's consolidated financial statements as of and for the fiscal years ended 30 September 2017 and 2016 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. The audit reports of KPMG on the effectiveness of internal control over financial reporting as of 30 September 2017 and 2016 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended 30 September 2017 and 2016, and the subsequent interim periods through 24 July 2018, there were (i) no disagreements between the Company and KPMG on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, any of which, if not resolved to KPMG's satisfaction, would have caused KPMG to make reference thereto in their reports, and (ii) no reportable events within the meaning of Item 304(a)(1)(v) of Regulation S-K.

The Company provided KPMG with a copy of the disclosures it is making in this Current Report on Form 8-K and requested that KPMG furnish a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements made herein. A copy of KPMG's letter, dated 26 July 2018, is filed as Exhibit 16.1 hereto.

During the fiscal years ended 30 September 2017 and 2016, and the subsequent interim periods through 24 July 2018, neither the Company nor anyone on its behalf consulted with Deloitte 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 neither a written report nor oral advice was provided to the Company that Deloitte concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue, (ii) any matter that was the subject of a disagreement within the meaning of Item 304(a)(1)(iv) of Regulation S-K, or (iii) any reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

**Item 9.01 Financial Statements and Exhibits**

**(d) Exhibits**

Exhibit 16.1 Letter of KPMG LLP, dated 26 July 2018.

**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.

Air Products and Chemicals, Inc.  
(Registrant)

Date: 26 July 2018

By: /s/ M. Scott Crocco  
M. Scott Crocco  
Executive Vice President and Chief Financial Officer