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

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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.

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

(c) Exhibits

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

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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

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EXHIBIT INDEX

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| 16 | Letter from PricewaterhouseCoopers LLP pursuant to Item 304(a)(3) of Regulation S-K. | 4 |

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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

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