

SINOCOKING COAL & COKE CHEMICAL INDUSTRIES, INC.

Form 8-K/A

July 21, 2011

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

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): July 21, 2011

SINOCOKING COAL AND COKE  
CHEMICAL INDUSTRIES, INC.  
(Exact name of Registrant as specified in charter)

Florida	001-15931	59-3404233
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification Number)

Kuanggong Road and Tiyu Road 10th Floor,  
Chengshi Xin Yong She, Tiyu Road, Xinhua District,  
Pingdingshan, Henan Province, China 467000  
(Address of principal executive offices)

+86-3752882999  
(Registrant's telephone number, including area code)

(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 240.13(e)-4(c))

### Explanation

The registrant is filing this Current Report on Form 8-K/A (the "Form 8-K/A") to amend and restate the information in Item 4.01 of its Current Report on Form 8-K filed on May 18, 2011, to clarify why it changed its independent auditors.

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

On May 17, 2011, Frazer Frost, LLP ("Frazer Frost") advised the registrant of its intention not to stand for re-appointment as the registrant's independent auditors for the fiscal year ending June 30, 2011. The decision of Frazer Frost was accepted by the audit committee of the registrant's board of directors.

The report of Frazer Frost on the registrant's financial statements as of June 30, 2010 and 2009 and for the years ended June 30, 2010 and 2009 did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

In connection with the audits of the registrant's financial statements for the fiscal periods ended June 30, 2010 and 2009 and through May 17, 2011, there were: (i) no disagreements between the registrant and Frazer Frost on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of Frazer Frost, would have caused Frazer Frost to make reference to the subject matter of the disagreement in its reports on the registrant's financial statements for such periods; and (ii) no reportable events within the meaning set forth in Item 304(a)(1)(v) of Regulation S-K.

Effective May 17, 2011, the registrant engaged Friedman LLP ("Friedman") to serve as the registrant's new independent auditors. This action was also approved by the audit committee of the registrant's board of directors.

During the two most recent fiscal periods ended June 30, 2010 and 2009 and the subsequent interim period preceding Friedman's engagement, the registrant did not consult with Friedman on: (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that may be rendered on the registrant's financial statements, and Friedman did not provide either a written report or oral advice to the registrant that was an important factor considered by the registrant in reaching a decision as to any accounting, auditing, or financial reporting issue; or (ii) the subject of any disagreement, as defined in Item 304 (a)(1)(iv) of Regulation S-K and the related instructions, or a reportable event within the meaning set forth in Item 304(a)(1)(v) of Regulation S-K.

The registrant provided Frazer Frost a copy of the disclosures contained herein and requested that Frazer Frost furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not Frazer Frost agrees with the statements made above. A copy of the letter dated July 21, 2011, furnished by Frazer Frost in response to that request, is filed as Exhibit 16.1 to this Form 8-K/A.

#### Item 9.01 Financial Statement and Exhibits.

##### (d) EXHIBITS

Exhibit Number	Description
16.1	Letter from Frazer Frost, LLP dated July 21, 2011.



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.

SINOCOKING COAL AND COKE CHEMICAL  
INDUSTRIES, INC.

Dated: July 21, 2011

By: /s/ Zan Wu  
Zan Wu,  
Chief Financial Officer

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