

FRANK'S INTERNATIONAL N.V.

Form 8-K

March 09, 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

March 5, 2018

Date of Report (Date of earliest event reported)

Frank s International N.V.

(Exact name of Registrant as specified in its charter)

**The Netherlands
(State or other jurisdiction
of incorporation)**

**001-36053
(Commission
File Number)
Mastenmakersweg 1**

**98-1107145
(IRS Employer
Identification Number)**

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1786 PB Den Helder, The Netherlands

(Address of principal executive offices)

+31 (0)22 367 0000

(Registrant's telephone number, including area code)

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))

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

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 Changes in Registrant's Certifying Accountant.

(a) Dismissal of Independent Registered Accounting Firm. On March 5, 2018, the Audit Committee of the Board of Supervisory Directors of Frank's International N.V. (the "Company") dismissed PricewaterhouseCoopers LLP ("PwC") as the Company's independent registered public accounting firm.

The reports of PwC on the Company's consolidated financial statements for the fiscal years ended December 31, 2017 and 2016 did not contain an adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principle.

During the fiscal years ended December 31, 2017 and 2016 and the subsequent interim period through March 5, 2018, there have been no disagreements with PwC on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure which, if not resolved to the satisfaction of PwC, would have caused PwC to make reference to the matter in their reports on the Company's consolidated financial statements for such periods.

The Company has requested that PwC furnish a letter addressed to the Securities and Exchange Commission, pursuant to Item 304(a)(3) of Regulation S-K, stating whether or not PwC agrees with the statements in this Current Report on Form 8-K (this "Report"). A copy of such letter, dated March 8, 2018, is attached as Exhibit 16.1 to this Report.

(b) Appointment of New Independent Registered Accounting Firm. On March 5, 2018, the Audit Committee of the Company's Board of Supervisory Directors approved the appointment of KPMG LLP and its affiliates as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2018. This appointment will be submitted for ratification by the Company's shareholders at the 2018 Annual General Meeting. At the meeting, the Company also expects the election by its shareholders of KPMG Accountants N.V. as its Dutch statutory auditor for the fiscal year ending December 31, 2018.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit

Number Description of the Exhibit

16.1 Letter from PricewaterhouseCoopers LLP, dated March 8, 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.

Frank s International N.V.

Date: March 8, 2018

By: /s/ Alejandro Cestero

Name: Alejandro Cestero

Senior Vice President, General Counsel and Secretary