

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

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FILER

**UNC INC**

CIK: **276104** | IRS No.: **541078297** | State of Incorpor.: **DE** | Fiscal Year End: **1231**  
Type: **8-K** | Act: **34** | File No.: **001-07795** | Film No.: **94514058**  
SIC: **3724** Aircraft engines & engine parts

Business Address  
*175 ADMIRAL COCHRANE DR  
ANNAPOLIS MD 21401  
4102667333*

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

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Date Of Report -- March 1, 1994

UNC INCORPORATED

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(Exact Name of Registrant as Specified in Charter)

DELAWARE	1-7795	54-1078297
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(State of Incorporation)	(Commission File Number)	(IRS Employer Identification Number)

175 ADMIRAL COCHRANE DRIVE, ANNAPOLIS, MARYLAND 21401-7394

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(Address of Principal Executive Offices)

(410) 266-7333

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(Registrant's Telephone Number, Including Area Code)

NOT APPLICABLE

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ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANTS

KPMG Peat Marwick were previously the principal certifying accountants for UNC Incorporated (the "Company"). Following discussions between KPMG Peat Marwick and Company representatives, the parties determined that KPMG Peat Marwick would cease to serve as the Company's auditors effective February 22, 1994. The Company's Audit Committee was advised of these discussions and approved of this action.

In connection with the audits of the Company's consolidated financial statements for the fiscal years ended December 31, 1993 and 1992, and in the subsequent interim period through February 22, 1994, there were no disagreements between the Company and KPMG Peat Marwick on any matter of accounting principles or practices, financial statement disclosures or auditing scope or procedures, which disagreements, if not resolved to KPMG Peat Marwick's satisfaction, would have caused them to make reference in connection with their opinion to the subject matter of the disagreement.

The audit report of KPMG Peat Marwick on the consolidated financial statements of the Company and its subsidiaries as of and for the year ended December 31, 1992, did not contain any adverse opinion or disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope, or accounting principles. KPMG Peat Marwick has not yet issued its audit report on the Company's 1993 consolidated financial statements, and in the normal course would not do so until the filing of the Company's Annual Report on Form 10-K for the year ended December 31, 1993. However, the Company does not expect that KPMG Peat Marwick's audit report on the Company's 1993 consolidated financial statements, when issued, will contain any such adverse opinion, disclaimer of opinion, qualification or modification, except that, as required with respect to changes in accounting principles, the audit report will make reference to the Company's adoption in 1993 of the provisions of the Financial Accounting Standards Board's Statement of Financial Accounting Standards No. 109, Accounting for Income Taxes.

A letter from KPMG Peat Marwick is included as an Exhibit to this Current Report on Form 8-K.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

Exhibit No.	Description of Exhibit
16	Letter dated March 1, 1994 of KPMG Peat Marwick

UNC INCORPORATED

S I G N A T U R E

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 thereunto duly authorized.

UNC INCORPORATED

By: /s/Robert L. Pevenstein

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Robert L. Pevenstein  
Senior Vice President and  
Chief Financial Officer

Date: March 1, 1994

EXHIBIT 16

KPMG Peat Marwick  
Certified Public Accountants  
2001 M. Street, N.W.  
Washington, DC 20036  
202/467-3000

Securities and Exchange Commission  
Washington, DC 20549

March 1, 1994

Gentlemen:

We were previously principal accountants for UNC Incorporated and, under the date of February 9, 1993, we reported on the consolidated financial statements of UNC Incorporated and subsidiaries as of and for the year ended December 31, 1992. We have not yet issued our report on the 1993 consolidated financial statements. UNC Incorporated and KPMG Peat Marwick determined that we would cease to serve as the Company's auditors effective February 22, 1994. We have read UNC Incorporated's statements included under Item 4 of its Form 8-K dated March 1, 1994, and we agree with such statements.

Very truly yours,

/s/ KPMG Peat Marwick  
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KPMG Peat Marwick