

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K/A

Current report filing [amend]

Filing Date: **1996-08-26** | Period of Report: **1996-07-22**
SEC Accession No. **0000950123-96-004690**

([HTML Version](#) on secdatabase.com)

FILER

BT ENERGY CORPORATION

CIK: **716786** | IRS No.: **311062127** | State of Incorporation: **DE** | Fiscal Year End: **1231**
Type: **8-K/A** | Act: **34** | File No.: **000-12435** | Film No.: **96620368**
SIC: **1311** Crude petroleum & natural gas

Mailing Address
6505 ROCKSIDE ROAD
SUITE 325
INDEPENDENCE OH
44131-2342

Business Address
423 2ND ST
450 SOUTH STATE STREET
MARIETTA OH 45750-2116
2165736500

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

AMENDED

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities and Exchange Act of 1934

Date of Report (Date of earliest event reported): July 22, 1996

BT Energy Corporation

(Exact name of registrant as specified in its charter)

Delaware

0-12435

31-1062127

(State or other jurisdiction
of incorporation)(Commission
File Number)(IRS Employer
Identification No.)

6505 Rockside Road, Suite 325, Independence, Ohio 44131-2342

(Address of principal executive offices)

Registrant's telephone number, including area code: 216-573-6500

N/A

(Former name or former address, if changed since last report)

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits.

16.1 Letter of Coopers & Lybrand L.L.P., dated August 23, 1996.

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.

BT Energy Corporation

Date: August 23, 1996

By: /s/ A.T. Stautberg, Jr., Pres.

A.T. Stautberg, Jr., Pres.

EXHIBIT INDEX

16.1 Letter of Coopers & Lybrand L.L.P., dated August 23, 1996.

August 23, 1996

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Gentlemen:

We have read the statements made by BT Energy Corporation (copy attached), which we understand has been filed with the Commission, pursuant to Item 4 of Form 8-K, as part of the Company's Form 8-K report which was filed August 15, 1996. We do not agree with certain statements made in that filing, as follows:

- . The Registrant indicated that Coopers & Lybrand was in the process of completing the annual audit of the Registrant for the year ended December 31, 1995. Please be advised that we were in the process of performing the procedures we had planned for the audit, and had not finalized our audit work in various areas related to the Company's financial statements and account balances.
- . The Registrant indicated that our opinions were qualified as to the Registrant's ability to continue as a going concern for the years ended December 31, 1994 and 1993. Our opinions were not qualified, but had been modified to include an explanatory paragraph expressing uncertainty about the Company's ability to continue as a going concern.

An additional event that should have been reported by the Company is that in the course of planning our audit, we advised the management of Halwell Company, Inc. (an affiliated Company through ownership in BT Energy Corporation) which performs among other activities, accounting and reporting functions on behalf of, and under contract with, the Registrant, that in the absence of mitigating information provided by the Company, our report on the Company's December 31, 1995 financial statements would be modified to include an explanatory paragraph expressing uncertainty about the Company's ability to continue as a going concern.

Very truly yours,

/s/ Coopers & Lybrand L.L.P.
