

HERSHEY CO
Form 8-K/A
February 27, 2017

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington,
D.C. 20549

FORM 8-K/A
(Amendment No. 1)
CURRENT REPORT

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

April 21, 2016

Date of Report
(Date of earliest
event reported)

The Hershey Company
(Exact name of registrant
as specified in its
charter)

Delaware
(State or other
jurisdiction of
incorporation)

1-183 23-0691590
(Commission File Number) (IRS Employer Identification No.)

100 Crystal A Drive, Hershey, Pennsylvania 17033
(Address of Principal Executive Offices) (Zip Code)

Registrant's
telephone
number,
including area
code: (717)
534-4200

Not Applicable
(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:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Edgar Filing: HERSHEY CO - Form 8-K/A

- 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))
-

Explanatory
Note.

On April 27, 2016, The Hershey Company (the “Company”) filed a Current Report on Form 8-K (the “Initial Form 8 K”) disclosing that on April 21, 2016, the Company, upon the approval of the Audit Committee (the “Committee”) of the Board of Directors of the Company, notified KPMG, LLP (“KPMG”), the Company’s then-current independent registered public accounting firm, that it would be dismissed from that position effective upon completion of KPMG’s audits of the Company’s consolidated financial statements for the fiscal year ending December 31, 2016 (and the effectiveness of internal control over financial reporting as of December 31, 2016), and the issuance of their report thereon. On June 17, 2016, the Company filed a Current Report on Form 8-K disclosing that on June 15, 2016, the Committee appointed Ernst & Young LLP as the Company’s independent registered public accounting firm for the Company’s fiscal year ending December 31, 2017. This Amendment No. 1 to the Initial Form 8-K is being filed to disclose the specific date of KPMG’s dismissal and to update the disclosures required by Item 304(a) of Regulation S-K through that date.

Item 4.01. Changes in Registrant’s Certifying Accountant.

KPMG served as the Company’s independent registered public accounting firm until February 21, 2017, the date on which KPMG issued its report on the Company’s consolidated financial statements for the fiscal year ending December 31, 2016 (and the effectiveness of internal control over financial reporting as of December 31, 2016).

The audit reports of KPMG on the Company’s consolidated financial statements as of and for the years ended December 31, 2016 and 2015 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles. The audit reports of KPMG on the effectiveness of internal control over financial reporting as of December 31, 2016 and 2015 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles, except that KPMG’s report indicates that the Company did not maintain effective internal control over financial reporting as of December 31, 2015, because of the effect of a material weakness related to the Company’s accounting for cocoa derivative instruments. During the Company’s two most recent fiscal years ended December 31, 2016 and December 31, 2015, and the interim period through February 21, 2017, there were no (1) disagreements with KPMG on any matter of accounting principles or practices, financial statement disclosures, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of KPMG, would have caused KPMG to make reference to the subject matter of the disagreements in connection with its reports; and (2) events of the type listed in paragraphs (A) through (D) of Item 304(a)(1)(v) of Regulation S-K, except for the material weakness as described in this paragraph.

The Company provided KPMG with a copy of this Amendment No. 1 to the Initial Form 8-K prior to its filing with the Securities and Exchange Commission (“SEC”) and requested that KPMG furnish the Company with a letter addressed to the SEC stating whether or not KPMG agrees with the above statements. The letter from KPMG is filed with this Amendment No. 1 to the Initial Form 8-K as Exhibit 16.1.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit Number	Description
16.1	Letter from KPMG, LLP, dated February 27, 2017

SIGNATURE

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.

THE HERSHEY COMPANY

Date: February 27, 2017

By: /s/ Patricia A. Little
Patricia A. Little
Senior Vice President, Chief Financial Officer

EXHIBIT INDEX

Exhibit Number	Description
16.1	Letter from KPMG, LLP, dated February 27, 2017