

Tronox Ltd  
Form 8-K/A  
May 21, 2014

**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**  
**Date of Report (Date of earliest event reported): April 7, 2014**

**TRONOX LIMITED**  
**(Exact name of registrant as specified in its charter)**

**Western Australia, Australia**  
**(State or other jurisdiction**  
  
**of incorporation)**

**001-35573**  
**(Commission**  
  
**File Number)**

**98-1026700**  
**(IRS Employer**  
  
**Identification No.)**

**One Stamford Plaza**

**263 Tresser Boulevard, Suite 1100**

**Stamford, Connecticut 06901**

**(Address of principal executive offices, including zip code)**

**(203) 705-3800**

**(Registrant's telephone number, including area code)**

**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)
- ..  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))

Tronox Limited (the Company) is filing this Amendment No. 1 on Form 8-K/A (this Form 8-K/A) to amend and supplement the disclosure included in the Current Report on Form 8-K filed by the Company with the United States Securities and Exchange Commission (the SEC) on April 11, 2014 (the Original 8-K).

**Item 4.01. Changes in Registrant's Certifying Accountant.**

(a) and (b) As previously disclosed in the Original 8-K, on April 7, 2014, the Audit Committee of the Board of Directors of the Company nominated PricewaterhouseCoopers LLP (PWC) for appointment to serve as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2014. Such appointment was subject to the Company's dismissal of Grant Thornton LLP (Grant Thornton), the Company's independent registered public accounting firm, which dismissal was conditioned, and was to be effective upon, (i) receipt of the required consent of the Australian Securities and Investments Commission (ASIC) to Grant Thornton Audit Pty Ltd's resignation as the Australian statutory auditor of the Company, which resignation was submitted to the Audit Committee of the Board of Directors of the Company on April 7, 2014 and (ii) the approval of the shareholders of the Company of PWC's appointment at the Company's Annual General Meeting of Shareholders on May 21, 2014.

On May 21, 2014, Grant Thornton's dismissal became effective following shareholder approval of PWC's appointment at the Annual General Meeting of Shareholders held on such date and the Company's prior receipt of the required ASIC consent. As a result, also on May 21, 2014, the Company's engagement of PWC became effective.

The reports of Grant Thornton on the Company's consolidated financial statements as of and for the years ended December 31, 2013 and December 31, 2012 did not contain any adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles. In addition, during the fiscal years ended December 31, 2013 and December 31, 2012, and in the subsequent interim period through May 21, 2014, there were (i) no disagreements between the Company and Grant Thornton on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Grant Thornton, would have caused Grant Thornton to make reference to the subject matter of the disagreements in their reports on the financial statements for such years, and (ii) no reportable events as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Grant Thornton with a copy of the disclosures it is making in this Form 8-K/A prior to its filing with the SEC. The Company requested that Grant Thornton furnish a letter addressed to the SEC stating whether or not it agrees with the statements made herein. A copy of Grant Thornton's letter, dated May 21, 2014, is attached as Exhibit 16.1 hereto.

During the two fiscal years ended December 31, 2013 and December 31, 2012, and the subsequent interim period through May 21, 2014, the Company has not consulted with PWC, regarding either (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's consolidated financial statements, and no written report or oral advice was provided to the Company that PWC concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue, or (ii) any matter that was either the subject of a disagreement, as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions thereto, or a reportable event as described in Item 304(a)(1)(v) of Regulation S-K.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

16.1 Letter of Grant Thornton LLP, dated May 21, 2014

**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.

TRONOX LIMITED

By: /s/ Katherine C. Harper

Date: May 21, 2014

Name: Katherine C. Harper

Title: Senior Vice President, Chief Financial Officer

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Description of Exhibit</b>
16.1	Letter of Grant Thornton LLP, dated May 21, 2014