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**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**

Date of Report (Date of earliest event reported): **November 14, 2019**

**AMC ENTERTAINMENT HOLDINGS, INC.**

(Exact Name of Registrant as Specified in Charter)

**Delaware**  
(State or Other Jurisdiction of  
Incorporation)

**001-33892**  
(Commission File Number)

**26-0303916**  
(I.R.S. Employer Identification  
Number)

**One AMC Way**  
**11500 Ash Street, Leawood, KS 66211**  
(Address of Principal Executive Offices, including Zip Code)

**(913) 213-2000**  
(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))

<u>Title of each class</u>	<u>Trading Symbol</u>	<u>Name of each exchange on which registered</u>
Class A common stock	AMC	New York Stock Exchange

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.

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

The Audit Committee (the "Audit Committee") of the Board of Directors of AMC Entertainment Holdings, Inc. (the "Company") conducted a competitive process to determine the Company's independent registered public accounting firm for the Company's fiscal year ending December 31, 2020. The Audit Committee invited several firms to participate in this process, including KPMG LLP ("KPMG"), the Company's current independent registered public accounting firm.

**(a) Dismissal of Independent Registered Public Accounting Firm**

On November 15, 2019, the Audit Committee dismissed KPMG, which is currently serving as the Company's independent registered public accounting firm, effective upon completion of their audit of the Company's consolidated financial statements as of and for the year ending December 31, 2019, and the issuance of their reports thereon.

KPMG's audit reports on the Company's consolidated financial statements as of and for the years ended December 31, 2018 and 2017 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 as follows:

KPMG's report on the consolidated financial statements of the Company as of and for the years ended December 31, 2018 and 2017, contained a separate paragraph stating that "As discussed in Note 1 to the consolidated financial statements, the Company has changed its method of accounting for the recognition of revenue and certain costs in the 2018 consolidated financial statements due to the adoption of Accounting Standards Codification 606, *Revenue from Contracts with Customers*."

During the years ended December 31, 2018 and 2017, and the subsequent interim periods through November 15, 2019 there were: (i) no disagreements within the meaning of Item 304(a)(1)(iv) of Regulation S-K between the Company and KPMG on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to KPMG's satisfaction, would have caused KPMG to make reference to the subject matter of the disagreements in connection with its reports on the Company's consolidated financial statements for such years; and (ii) no "reportable events" within the meaning of Item 304(a)(1)(v) of Regulation S-K.

The Company has requested that KPMG furnish a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements made herein and, if not, stating the respects in which it does not agree. A copy of KPMG's letter, dated November 19, 2019, is filed as Exhibit 16.1 to this Form 8-K.

**(b) Appointment of New Independent Registered Public Accounting Firm**

On November 14, 2019, the Audit Committee approved the engagement of Ernst & Young LLP ("EY") as the Company's independent registered public accounting firm for the Company's fiscal year ending December 31, 2020, subject to completion of EY's standard client acceptance procedures and execution of an engagement letter.

During the fiscal years ended December 31, 2018 and 2017 and the subsequent interim periods through November 14, 2019, neither the Company nor anyone on its behalf has consulted with EY regarding: (i) the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report nor oral advice was provided to the Company that EY concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue; (ii) any matter that was the subject of a disagreement within the meaning of Item 304(a)(1)(iv) of Regulation S-K and the related instructions; or (iii) any reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

**Item 9.01 Financial Statements and Exhibits.**

**(d) Exhibits.**

- 16.1 [Letter from KPMG LLP to the Securities and Exchange Commission dated November 19, 2019.](#)
- 104 Cover Page Interactive Data File – The cover page interactive data file does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

AMC ENTERTAINMENT HOLDINGS, INC.

Date: November 19, 2019

By: /s/ Craig R. Ramsey  
Craig R. Ramsey  
Executive Vice President and  
Chief Financial Officer

November 19, 2019

Securities and Exchange Commission  
Washington, D.C. 20549

Ladies and Gentlemen:

We are currently principal accountants for AMC Entertainment Holdings, Inc. and, under the date of February 28, 2019, we reported on the consolidated financial statements of AMC Entertainment Holdings, Inc. and subsidiaries as of and for the years ended December 31, 2018 and 2017, and the effectiveness of internal control over financial reporting as of December 31, 2018. On November 15, 2019, we were notified that AMC Entertainment Holdings, Inc. engaged Ernst & Young LLP as its principal accountants for the year ending December 31, 2020 and that the auditor-client relationship with KPMG LLP will cease upon completion of the audit of AMC Entertainment Holdings, Inc.'s consolidated financial statements as of and for the year ending December 31, 2019, and the effectiveness of internal control over financial reporting as of December 31, 2019, and the issuance of our reports thereon. We have read AMC Entertainment Holdings, Inc.'s statements included under Item 4.01 of its Form 8-K dated November 19, 2019, and we agree with such statements, except that we are not in a position to agree or disagree with the first paragraph under Item 4.01 related to the process undertaken by the Company or the statements under Item 4.01(b), Appointment of New Independent Registered Public Accounting Firm.

Very truly yours,

/s/ KPMG LLP

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