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CHENIERE ENERGY INC
Form 8-K
October 22, 2002

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): October 17, 2002

CHENIERE ENERGY, INC.
(Exact name of registrant as specified in its charter)

Delaware	0-9092	95 -4352386
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification Number)

333 Clay Street Suite 3400 Houston, Texas	77002
(Address of principal executive offices)	(Zip Code)

(713) 659-1361
(Registrant's telephone number, including area code)

ITEM 4. Changes in Registrant's Certifying Accountant

On October 17, 2002, Cheniere Energy, Inc. (the "Registrant") dismissed PricewaterhouseCoopers LLP ("PWC") as the Registrant's principal accountant and engaged Mann Frankfort Stein & Lipp CPAs, L.L.P. ("Mann Frankfort") as the principal accountant for the fiscal year ending December 31, 2002. The change in principal accountant was approved by the audit committee of the Registrant's board of directors.

In connection with the audits of the Registrant's two fiscal years ended December 31, 2001, and the subsequent interim period through such dismissal, there were no disagreements between PWC and the Registrant 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 PWC, would have caused them to make a reference thereto in their report on the financial statements for such year.

The reports of PWC on the consolidated financial statements of the Registrant and subsidiaries as of and for the years ended December 31, 2001 and 2000 did not contain any adverse opinion or disclaimer of opinion, nor were they

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qualified or modified as to uncertainty, audit scope, or accounting principles, except the report on the consolidated financial statements as of and for the year ended December 31, 2001 included an explanatory paragraph regarding the existence of substantial doubt about the Registrant's ability to continue as a going concern, and the report on the consolidated financial statements as of and for the year ended December 31, 2000 included an explanatory paragraph regarding the recoverability of the Registrant's unevaluated oil and gas properties.

The Registrant has provided PWC with a copy of the disclosures made in this Item 4 and requested that PWC furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements made by the Registrant in this Item 4 and, if not, stating the respects in which it does not agree. A copy of the letter from PWC to the Commission is attached as Exhibit 16.1.

During the Company's two most recent fiscal years and through the date of this Form 8-K, the Registrant did not consult Mann Frankfort with respect to 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 Registrant's consolidated financial statements, or any other matters or reportable events listed in Items 304(a)(2)(i) and (ii) of Regulation S-K.

ITEM 7. Financial Statements and Exhibits.

(c) Exhibits.

Exhibit 16.1 Letter from PWC dated October 18, 2002.

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.

CHENIERE ENERGY, INC.

Date: October 22, 2002

By: /s/ Don A. Turkleson

Name: Don A. Turkleson

Title: Chief Financial Officer