
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, DC 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, 2018**

Venator Materials PLC

(Exact name of registrant as specified in its charter)

England and Wales
(State or Other Jurisdiction
of Incorporation)

001-38176
(Commission File Number)

98-1373159
(IRS Employer
Identification No.)

**Titanium House, Hanzard Drive, Wynyard Park,
Stockton-On-Tees, TS22 5FD, United Kingdom**
(Address of Principal Executive Offices)
(Zip Code)

Registrant's telephone number, including area code: **+44 (0) 1740 608 001**

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 obligations of the registrant under any of the following provisions (see General Instruction A.2. below):

- 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))

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.

Item 4.01 Changes in Registrant’s Certifying Accountant.

On November 14, 2018, the Audit Committee of the Board of Directors (the “Audit Committee”) of Venator Materials PLC (the “Company”) approved the engagement of Deloitte LLP, the UK member firm of the Deloitte network (“Deloitte UK”), as its independent registered public accounting firm for the year ending December 31, 2018, in recognition that the financial operations of the Company are effected primarily in the United Kingdom. Accordingly, on November 14, 2018, the Audit Committee recommended and approved the dismissal of Deloitte & Touche LLP, the US member firm of the Deloitte network (“Deloitte US”), as the Company’s independent registered public accounting firm for the year ending December 31, 2018.

The audit report of Deloitte US on the Company’s combined and consolidated financial statements for the years ended December 31, 2017 and 2016 contained no adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles. During the fiscal years ended December 31, 2017 and 2016, and through the date of this report, (i) the Company has not had any disagreements with Deloitte US 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 Deloitte US, would have caused it to make reference to the subject matter of such disagreements in its report on the Company’s combined and consolidated financial statements for such periods, and (ii) there was no reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

Deloitte UK participated in a portion of the audit of the Company’s consolidated financial statements for the years ended December 31, 2017 and 2016. During the fiscal years ended December 31, 2017 and 2016, and through the date of this report, other than in the normal course of the audit, neither the Company nor anyone on its behalf consulted with Deloitte UK 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 Deloitte UK 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, or (iii) any reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

The Company provided Deloitte US with a copy of this disclosure before filing it with the SEC. The Company requested that Deloitte US provide it with a letter addressed to the SEC stating whether or not it agrees with the statements above concerning Deloitte US. A copy of this letter, dated November 14, 2018, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

Item 9.01. Financial Statements and Exhibits.

- (d) Exhibits.

Number	Description of Exhibits
16.1	Letter of Deloitte & Touche LLP dated November 14, 2018

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.

VENATOR MATERIALS PLC

/s/ SEAN PETTEY
Assistant Secretary

Dated: November 15, 2018



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November 14, 2018

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-7561

Dear Sirs/Madams:

We have read Item 4.01 of Venator Materials PLC's Form 8-K dated November 14, 2018, and have the following comments:

1. We have no basis on which to agree or disagree with the statements made in the first paragraph, except we agree with the statement "Accordingly, on November 14, 2018, the Audit Committee recommended and approved the dismissal of Deloitte & Touche LLP, the US member firm of the Deloitte network ("Deloitte US"), as the Company's independent registered public accounting firm for the year ending December 31, 2018."
2. We agree with the statements made in the second and fourth paragraphs.
3. We have no basis on which to agree or disagree with the statements made in the third paragraph, except we agree with the statement "Deloitte UK participated in a portion of the audit of the Company's consolidated financial statements for the years ended December 31, 2017 and 2016."

Yours truly,

/s/ Deloitte & Touche LLP
