

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): August 12, 2015

Sucampo Pharmaceuticals, Inc.

---

(Exact Name of Registrant as Specified in Charter)

Delaware	001-33609	30-0520478
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

4520 East-West Highway, 3 <sup>rd</sup> Floor Bethesda, Maryland	20814
(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code: (301) 961-3400

---

(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 (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))
-

#### **Item 4.01. Changes in Company's Certifying Accountant**

##### ***(a) Previous independent registered public accounting firm***

On August 12, 2015, the Audit Committee of Sucampo Pharmaceuticals, Inc. (the "Company") dismissed PricewaterhouseCoopers LLP as the Company's independent registered public accounting firm, following the completion of a competitive process overseen by the Audit Committee to review the appointment of the Company's independent registered public accounting firm.

The reports of PricewaterhouseCoopers LLP on the financial statements for the fiscal years ended December 31, 2014 and 2013 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle.

During the fiscal years ended December 31, 2014 and 2013 and the subsequent interim period through August 12, 2015: (i) there have been no disagreements with PricewaterhouseCoopers LLP 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 PricewaterhouseCoopers LLP would have caused them to make reference thereto in their reports on the financial statements for such years, and (ii) there have been no reportable events (as defined in S-K 304(a)(1)(v)).

The Company has requested that PricewaterhouseCoopers LLP furnish it with a letter addressed to the SEC stating whether or not it agrees with the above statements. A copy of such letter, dated August 13, 2015, is filed as Exhibit 16 to this Form 8-K.

##### ***(b) New independent registered public accounting firm***

The Company engaged Ernst & Young, LLP ("EY") as its new independent registered public accounting firm as of August 12, 2015. During the fiscal years ended December 31, 2014 and 2013 and the subsequent interim period through August 12, 2015, the Company has not consulted with EY 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 financial statements, and neither a written report was provided to the Company or oral advice was provided that EY 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 that term is defined in S-K 304(a)(1)(iv) and the related instructions to S-K 304, or a reportable event, as that term is defined in S-K 304(a)(1)(v).

---

**Item 9.01. Financial Statements and Exhibits**

(d) Exhibits

The following exhibit relating to Item 4.01 shall be deemed to be furnished, and not filed:

16 PricewaterhouseCoopers LLP letter addressed to SEC

---

SIGNATURE

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

SUCAMPO PHARMACEUTICALS, INC.

Date: August 14, 2015

By: /s/ Andrew P. Smith  
Name: Andrew P. Smith  
Title: Chief Financial Officer



August 13, 2015

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Commissioners:

We have read the statements made by Sucampo Pharmaceuticals, Inc. (copy attached), which we understand will be filed with the Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K, as part of the Form 8-K of Sucampo Pharmaceuticals, Inc. dated August 12, 2015. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

*PricewaterhouseCoopers LLP*

---

*PricewaterhouseCoopers LLP, 100 E. Pratt Street, Suite 1900, Baltimore, MD 21202  
T: (410) 783-7600, F: (410) 783-7680, [www.pwc.com](http://www.pwc.com)*