

**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): March 5, 2021 (**March 3, 2021**)

**BankUnited, Inc.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State of Incorporation)

**001-35039**  
(Commission File Number)

**27-0162450**  
(I.R.S Employer Identification No.)

**14817 Oak Lane, Miami Lakes, FL**  
(Address of principal executive offices)

**33016**  
(Zip Code)

(Registrant's telephone number, including area code): **(305) 569-2000**

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))

Securities registered pursuant to Section 12(b) of the Act:

Class	Trading Symbol	Name of Exchange on Which Registered
Common Stock, \$0.01 Par Value	BKU	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) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2).

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

On March 3, 2021, BankUnited, Inc. (the "Company") notified KPMG LLP ("KPMG") that it was being dismissed as the Company's independent registered public accounting firm, effective immediately. The decision to dismiss KPMG as the Company's independent registered public accounting firm was at the direction of and approved by the Audit Committee (the "Audit Committee") of the Board of Directors of the Company after a competitive proposal process.

KPMG's reports on the Company's consolidated financial statements as of and for the years ended December 31, 2020 and 2019 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, except that the report as of and for the years ended December 31, 2020 and 2019 contained a paragraph stating that "As discussed in Note 1 to the consolidated financial statements, the Company has changed its method of accounting for the recognition and measurement of credit losses as of January 1, 2020 due to the adoption of Accounting Standards Codification Topic 326 *Financial Instruments - Credit Losses*".

During the two fiscal years ended December 31, 2020 and the subsequent interim period through March 3, 2021, there were no (i) disagreements, within the meaning of Item 304(a)(1)(iv) of Regulation S-K promulgated under the Securities Exchange Act of 1934, as amended ("Regulation S-K"), and the related instructions thereto, with KPMG 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 KPMG, would have caused KPMG to make reference to the subject matter of the disagreements in connection with its reports; or (ii) reportable events within the meaning of Item 304(a)(1)(v) of Regulation S-K and the related instructions thereto.

The Company provided KPMG with the disclosures under this Item 4.01 and requested KPMG to furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements made by the Company in this Item 4.01 and, if not, stating the respects in which it does not agree. KPMG's letter is filed as Exhibit 16.1 to this Current Report on Form 8-K.

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

On March 3, 2021, the Audit Committee approved the appointment of Deloitte & Touche LLP ("Deloitte") as the Company's new independent registered public accounting firm for the fiscal year ending December 31, 2021 effective immediately, subject to completion of Deloitte's standard client acceptance procedures and execution of an engagement letter. The Company notified Deloitte on March 3, 2021 that it would be engaged as the Company's independent registered public accounting firm. During the Company's two most recent fiscal years ended December 31, 2020 and 2019, and the subsequent interim period through March 3, 2021, neither the Company nor anyone acting on its behalf consulted with Deloitte regarding any of the matters described in Items 304(a)(2)(i) and (ii) of Regulation S-K.

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**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

<b>Exhibit Number</b>	<b>Description</b>
16.1	<a href="#">Letter from KPMG LLP addressed to the Securities and Exchange Commission, dated as of March 5, 2021.</a>
104	Cover Page Interactive Data File (embedded within the Inline XRBL document)

**SIGNATURE**

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.

Dated: March 5, 2021

BANKUNITED, INC.

/s/ Leslie N. Lunak

Name: Leslie N. Lunak

Title: Chief Financial Officer

March 5, 2021

Securities and Exchange Commission

Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for BankUnited, Inc. and, under the date of February 26, 2021, we reported on the consolidated financial statements of BankUnited, Inc. as of and for the years ended December 31, 2020 and 2019, and the effectiveness of internal control over financial reporting as of December 31, 2020. On March 3, 2021, we were dismissed. We have read BankUnited Inc.'s statements included under Item 4.01 of its Form 8-K dated March 5, 2021, and we agree with such statements, except that we are not in a position to agree or disagree with BankUnited's statements that the change was at the direction of and approved by the Audit Committee of the Board of Directors, and we are not in a position to agree or disagree with BankUnited, Inc.'s statements in Item 4.01(b) Appointment of New Independent Registered Public Accounting Firm.

Very truly yours,

(Signed) KPMG LLP