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BRAVO FOODS INTERNATIONAL CORP
Form 8-K/A
March 26, 2004

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8 - K/A

AMENDED 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 10, 2004

BRAVO! FOODS INTERNATIONAL CORP.
(Exact name of registrant as specified in its amended charter)

| | | |
|---|-----------------------------|-------------------------------------|
| Delaware | 0-20549 | 62-1681831 |
| ----- | ----- | ----- |
| - | | |
| (State or other jurisdiction of incorporation or organization) No.) | (Commission File Number) | (I.R.S. Employer Identification) |

11300 US Highway 1, Suite 202
North Palm Beach, Florida 33408 USA
(Address of principal executive offices)

(561) 625-1411
Registrant's telephone number

(Former name or former address if changed since last report)

Item 4. Changes in Registrant's Certifying Accountant

Resignation of Principal Audit Accountant

BDO Seidman, LLP, an independent accountant that was previously engaged as the principal accountant to audit the registrant's financial statements, has resigned effective March 10, 2004. Attached as Exhibit 99.1, and incorporated herein by reference, is a copy of the BDO Seidman, LLP resignation letter, dated March 10, 2004. BDO Seidman, LLP has not offered any explanation for its resignation beyond the statement contained in the resignation letter.

The principal accountants' reports on our financial statements for the past two years contained an explanatory paragraph regarding going concern uncertainty.

No disagreement with our former audit accountants occurred during the two most recent fiscal years or the subsequent interim period on any matter of accounting principles or practices, financial statement disclosure, or

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auditing scope or procedure, which disagreements, if not resolved to the satisfaction of the former accountants, would have caused us them to make reference to the subject matter of the disagreements in connection with their reports.

Engagement of New Principal Audit Accountant

The independent certified public accounting firm of Lazar Levine & Felix, LLP, 350 Fifth Avenue, New York, NY, has agreed to serve as the registrant's principal accountant to audit the registrant's financial statements, effective March 17, 2004. Registrant did not consult with Lazar Levine & Felix, LLP prior to the resignation of BDO Seidman, LLP.

The decision to change accountants was approved by the Audit Committee.

Item 9.

See item 4.

Exhibits

16 BDO Seidman, LLP letter, dated March 22, 2004 addressed to the Securities and Exchange Commission, written in response to this Amended Form 8-K

99.1 BDO Seidman, LLP resignation letter, dated March 10, 2004, filed with 8-K on March 17, 2004

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.

Bravo! Foods International Corp.

Date: March 26, 2004

By: /s/ Roy G. Warren

Roy G. Warren,
Chief Executive Officer