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NBG RADIO NETWORK INC
Form 8-K/A
November 21, 2002

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Form 8-K/A

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 7, 2002

NBG RADIO NETWORK, INC.

(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction of incorporation)

0-24075

(Commission File Number)

88-0362102

(IRS Employer
Identification Number)

520 SW Sixth Avenue, Suite 750, Portland, Oregon

(Address of Principal Executive Offices)

97204

(Zip Code)

(503) 802-4624

(Registrant's telephone number, including area code)

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ITEM 4.

On November 5, 2002, Moss Adams, LLP ("MOSS ADAMS") notified NBG Radio Network, Inc. (the "COMPANY") that it decided not to stand for re-election as the Company's principal accountants. Moss Adams' reports on the Company's financial statement for each of the last two fiscal years did not contain an adverse opinion or a disclaimer of opinions, and were not qualified or modified as to uncertainty, audit scope, or accounting principles. During the Company's two most recent fiscal years and during the subsequent interim period through the date of this report, there have not been any disagreements between the Company and Moss Adams on any matters of accounting principles or practices, financial statement disclosure or auditing scope or procedure, or any reportable events as defined under Item 304(a)(1)(v) of Regulation S-K promulgated by the Securities and Exchange Commission. Enclosed as Exhibit 16.1 is a letter from Moss Adams, LLP confirming its agreement with the foregoing statements.

On November 7, 2002, the Company engaged Marcum & Kliegman LLP as its new principal accountants.

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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.

NBG RADIO NETWORK, INC.
(Registrant)

Date: November 21, 2002

By: /s/ JOHN HOLMES

John Holmes
Chief Executive Officer