

Edgar Filing: WATER CHEF INC - Form 8-K/A

WATER CHEF INC
Form 8-K/A
June 03, 2003

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 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) April 25, 2003

WaterChef, Inc.

(Exact name of registrant as specified in its charter)

Delaware	0-30544	86-0515678
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

1007 Glen Cove Avenue, Glen Head, New York 11545
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: 516-656-0059

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

Item 4. Changes in Registrant's Certifying Accountant

Effective April 25, 2003, WaterChef, Inc., a Delaware corporation, (the "Registrant") dismissed Grassi & Co. CPAs P.C. ("Grassi") as Registrant's independent accountants, which action was approved by the Audit Committee of Registrant's Board of Director's on April 25, 2003.

(a) (1) Feldman, Sherb & Co., P.C., a professional corporation of certified public accountants ("Feldman") was the independent accounting firm for the Registrant for the year ended December 31, 2001 and through the period April 17, 2002. Feldman was merged into Grassi on April 17, 2002 with Grassi as the successor firm.

Except as described in the following sentence, the reports of Feldman and/or Grassi on the financial statements of Registrant for either of the past two fiscal years did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles. The report of Feldman, prior to their merger into Grassi, on the financial statements of Registrant for the fiscal year ended December 31, 2001 does, however, contain an expression of substantial doubt regarding Registrant's ability to continue as a going concern.