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LIQUID AUDIO INC  
Form 8-K  
May 08, 2003

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
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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): May 1, 2003  
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LIQUID AUDIO, INC.  
(Exact name of registrant as specified in its charter)

Delaware	0-25977	77-0421089
(State or other jurisdiction of incorporation or organization)	(Commission file number)	(I.R.S. employer identification no.)

800 Chesapeake Drive Redwood, California	94063
(Address of principal executive offices)	(Zip code)

Registrant's telephone number, including area code: (650) 549-2000

Item 4. Changes in Registrant's Certifying Accountant.

- (i) On May 1, 2003, Liquid Audio, Inc. (the "Company") engaged Rothstein, Kass & Company, P.C. ("RK") as its new independent auditors.
- (ii) During the two most recent fiscal years and through May 8, 2003, the Company did not consult RK regarding any of the events described in Item 304(a)(2)(i)-(ii) of Regulation S-K.

SIGNATURE

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

Date: May 8, 2003

LIQUID AUDIO, INC.

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By: /s/ Melvyn Brunt

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Melvyn Brunt  
Chief Financial Officer