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BLONDER TONGUE LABORATORIES INC

Form 8-K/A

September 08, 2005

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A

(Amendment No. 1)

Current Report Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): August 26, 2005

Blonder Tongue Laboratories, Inc.
(Exact Name of registrant as specified in its charter)

<u>Delaware</u>	<u>1-14120</u>	<u>52-1611421</u>
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

One Jake Brown Road, Old Bridge, New Jersey 08857
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (732) 679-4000

Not Applicable
(Former name or former address, if changed since last report)

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))

Blonder Tongue Laboratories, Inc. (the "Company") hereby amends its Current Report on Form 8-K as originally filed with the Securities and Exchange Commission on August 30, 2005, to amend Item 4.01 and include Item 9.01 to read in its entirety as follows:

ITEM 4.01. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

On August 26, 2005, the Company received a letter from BDO Seidman, LLP ("BDO Seidman") advising the Company that it was resigning as the Company's independent registered public accounting firm. This resignation will become effective upon completion of BDO Seidman's review of the Company's quarterly results for the third quarter and nine months ended September 30, 2005, or earlier if the Company engages a new independent registered public accounting firm before then. The Audit Committee of the Company's Board of Directors is in the process of searching for a new independent registered public accounting firm.

The audit reports issued by BDO Seidman on the consolidated financial statements of the Company as of and for the years ended December 31, 2004 and 2003 did not contain an adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.

During the Company's two most recent fiscal years ended December 31, 2004 and 2003 and the subsequent interim period from January 1, 2005 through the date of this report, there were no disagreements with BDO Seidman 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 BDO Seidman, would have caused it to make reference to the subject matter of the disagreement in connection with its report on the Company's consolidated financial statements.

During the Company's two most recent fiscal years ended December 31, 2004 and 2003 and the subsequent interim period from January 1, 2005 through the date of this report, there were no "reportable events" (as defined in Item 304(a)(1)(v) of Regulation S-K) except those material weaknesses in the Company's internal controls described in (i) Item 9A of the Company's Form 10-K for the fiscal year ended December 31, 2004 related to certain accounting procedures, and (ii) Item 9A of the Company's Form 10-K/A for the fiscal year ended December 31, 2003 related to reconciliation and review of accounts payable and review of slow moving inventories. The Audit Committee discussed the subject matter of these reportable events with BDO Seidman and the Company has authorized BDO Seidman to respond fully to the inquiries of the successor independent registered public accounting firm regarding the subject matter of each such reportable event.

The Company provided BDO Seidman with a copy of the statements contained in this Current Report on Form 8-K and requested that BDO Seidman furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether BDO Seidman agrees with such statements, and if not, stating in which respects it does not agree. Attached as Exhibit 16.1 is a copy of the letter from BDO Seidman, which was received by the Company on September 7, 2005.

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ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

- (a) Not applicable.
- (b) Not applicable.
- (c) Not applicable.
- (d) Letter from BDO Seidman, LLP to the Securities and Exchange Commission.

Forward Looking Statements

This report contains forward-looking statements within the meaning of The Private Securities Litigation Reform Act of 1995. These statements are neither promises nor guarantees, are based upon assumptions and estimates that might not be realized and are subject to risks and uncertainties that could cause actual results to differ materially from those in the forward looking statements. Such risks and uncertainties include, but are not limited to, the time required to engage a new independent registered public accounting firm.

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.

BLONDER TONGUE LABORATORIES, INC.

By: /S/ Eric Skolnik
Eric Skolnik
Senior Vice President
and Chief Financial Officer

Date: September 8, 2005

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
Exhibit 16.1	Letter from BDO Seidman, LLP to the Securities and Exchange Commission.