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OCEAN BIO CHEM INC
Form 8-K/A
January 14, 2005

UNITED STATES
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 reportedly): January 14, 2005

OCEAN BIO-CHEM, INC.
(Exact name of registrant as specified in charter)

Florida	2-70197	59-1564329
(State or Other	(Commission File Number)	(I.R.S.Employer
Jurisdiction of		Identification No.)
Incorporation)		

4041 S.W. 47 Avenue, Fort Lauderdale, Florida 33314
(Address of principal executive office Zip Code)

(954) 587-6280
Registrant's telephone number,
including area code:

Not Applicable
(Former name or former address, if changes 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))

Item 4.01 Changes In and Disagreement With Accountants on Accounting and Financial Disclosure

The Company dismissed Berkovitz, Lago & Company, LLP ("Former Accountant") as its accountant on December 15, 2004.

(a). The Former Accountant's report did not contain any adverse opinion or

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disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope or accounting principles during the past two years.

The decision to change accountants was recommended and approved by the Company's independent audit committee.

During the Company's two most recent fiscal years and subsequent interim periods preceding such dismissal, there were no disagreements with the Former Accountant on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which would have caused the Former Accountant to make reference to the subject matter of the disagreement in connection with its report.

Subsequent to the dismissal of Former Accountant, the Company engaged a new accounting firm, Levi, Cahlin & Co., Certified Public Accountants, which was reported on Form 8-K, dated December 23, 2004.

The Company has provided its Former Accountant with a copy of this Form 8-K simultaneously with the filing of this Form 8-K with the Securities and Exchange Commission ("Commission"). The Company has requested the Former Accountant to furnish the Company with a letter addressed to the Commission stating whether it agrees with the statements made by the Company in response to this item 304(A) and, if not, stating the respects in which it does not agree. The Company shall file the Former Accountant's letter as an exhibit to a report on Form 8-K when received.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits. N/A

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.

Date: January 14, 2005

Ocean Bio-Chem, Inc.

/s/ Peter G. Dornau

Peter G. Dornau
Chairman of Board of Directors and
Chief Executive Officer