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ANDREA ELECTRONICS CORP

Form 8-K

August 15, 2002

1

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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) August 14, 2002

ANDREA ELECTRONICS CORPORATION  
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(Exact name of registrant as specified in its charter)

New York -----	1-4324 -----	11-0482020 -----
(State or other Jurisdiction of incorporation or organization)	(Commission File Number)	(IRS Employer Identification No.)

45 Melville Park Road, Melville, New York 11747  
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(Address of principal executive offices)

(631) 719-1800  
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(Registrant's telephone number, including area code)

Not Applicable

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

2

ITEMS 1, 2, 3, 5, 6, 8 AND 9. NOT APPLICABLE

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT  
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(a) On July 29, 2002, the Registrant's Board of Directors, at the recommendation of its Audit Committee, engaged PricewaterhouseCoopers LLP ("PwC") as the Registrant's independent accountants. On August 14, 2002, the Registrant's Board of Directors, at the recommendation of its Audit Committee, dismissed PwC as the Registrants independent accountants. During the term of its engagement, PwC did not audit or review any financial statements of the Company as of any date or for any period, nor issue any reports relating thereto.

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However, PwC did commence, but did not complete a review of the Company's interim financial statements for the quarter ended June 30, 2002.

During the term of its engagement, there were no disagreements with PwC 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 PwC would have caused it to make reference thereto in any report on any audited financial statements of the Company.

During the term of PwC's engagement, there were no reportable events (as defined in Regulation S-K Item 304(a)(1)(v)), except that prior to its dismissal, PwC raised questions regarding the Registrant's ability to recover its deferred tax assets. PwC was dismissed prior to the matter being resolved. Members of the Board of Directors, one of which is a member of the Audit Committee, discussed this matter with PwC. The Company has authorized PwC to respond fully to the inquiries of the Company's successor accountant concerning this matter.

The Registrant has requested that PwC furnish it with a letter addressed to the SEC stating whether or not PwC agrees with the above statements. A copy of such letter, dated August 15, 2002, is filed as Exhibit 16.1 to this Form 8-K.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

- (a) Financial statements of businesses acquired: Not applicable
- (b) Pro forma financial information: Not applicable
- (c) Exhibits:
  - Exhibit 16.1 Letter of PricewaterhouseCoopers LLP dated August 15, 2002

2

3

SIGNATURES

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

Dated: August 15, 2002 ANDREA ELECTRONICS CORPORATION

By: /s/ Richard A. Maue

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 Name: Richard A. Maue  
 Title: Executive Vice President, Chief  
 Financial Officer and Corporate  
 Secretary