

Edgar Filing: WATER CHEF INC - Form 8-K

WATER CHEF INC  
Form 8-K  
April 30, 2003

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 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) 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

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(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 Directors 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 19, 2002. Feldman was merged into Grassi on April 19, 2002 with Grassi as the successor firm.

Except as described in the following sentence, the reports of 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 Grassi (as successor to Feldman) 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.

In addition, during Registrant's two most recent fiscal years and through April 25, 2003, there was no disagreement with Grassi on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure.