

IMMUCELL CORP /DE/
Form 8-K/A
April 15, 2003

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

April 1, 2003

(Date of earliest event reported)

IMMUCELL CORPORATION

(Exact name of registrant as specified in its charter)

0-15507

(Commission file number)

DELAWARE
(State or other jurisdiction of incorporation)

56 Evergreen Drive

Portland, ME 04103

01-0382980
(I.R.S. Employer Identification No.)

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(Address of principal executive offices and zip code)

(207) 878-2770

(Registrant's telephone number, including area code)

Item 4. CHANGES IN REGISTRANT S CERTIFYING ACCOUNTANT

The Board of Directors of the Registrant decided to change the Registrant s independent accountants effective April 1, 2003. On that date, the Board dismissed PricewaterhouseCoopers LLP and engaged Baker Newman & Noyes LLC as principal accountants to audit the Registrant s financial statements. In each case, the decision was recommended by the Audit Committee of the Board of Directors and then approved by the Board.

PricewaterhouseCoopers LLP s reports on the financial statements for each of the past two years ended December 31, 2002 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles. In addition, in connection with its audits for the two most recent fiscal years and through April 1, 2003, there were no disagreements with PricewaterhouseCoopers LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope and procedures, which disagreements, if not resolved to the satisfaction of PricewaterhouseCoopers LLP, would have caused PricewaterhouseCoopers LLP to make reference to the subject matter of the disagreements in their reports on the financial statements for such years.

Item 7. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

16. Letter from PricewaterhouseCoopers LLP dated April 14, 2003.

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.

Date April 15, 2003

IMMUCELL CORPORATION

/s/ Michael F. Brigham

Michael F. Brigham

President and Chief Executive Officer