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BIOGENTECH CORP Form 8-K April 29, 2004

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): April 27, 2004

Commission File Number: 000-49620

Biogentech Corporation _____

(Exact name of registrant as specified in its charter)

Nevada 91-1868007

(State or other jurisdiction of

(I.R.S. Employer Identification No.)

incorporation or organization)

2445 McCabe Way, Suite 150, Irvine, California _____

92614 ____

(Zip Code)

(Address of principal executive offices)

(949) 757-0001

(Registrant's Telephone Number, Including Area Code)

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Item 5. Other Events and Regulation FD Disclosure.

At the request of BioGentech Corp.'s (the "Registrant") auditors on April 27, 2004, the Registrant is re-evaluating the carrying value of its patent. The Registrant has been informed that the auditors requested the examination based on recent interpretations of existing accounting literature. The re-evaluation could potentially result in a restatement of the Registrant's previously issued financial statements. The Registrant, in conjunction with its auditors, will work diligently to complete the re-evaluation and to determine the ultimate effect.

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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, thereunto duly authorized.

BioGentech Corp.

April 28, 2004 By: /s/ Chaslav Radovich

Chaslav Radovich, President