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BRAVO FOODS INTERNATIONAL CORP

Form 8-K March 17, 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): March 10, 2004

BRAVO! FOODS INTERNATIONAL CORP. (Exact name of registrant as specified in its amended charter)

> 11300 US Highway 1, Suite 202 North Palm Beach, Florida 33408 USA (Address of principal executive offices)

> > (561) 625-1411 Registrant's telephone number

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

Item 4. Changes in Registrant's Certifying Accountant

Resignation of Principal Audit Accountant

BDO Seidman, LLP, an independent accountant that was previously engaged as the principal accountant to audit the registrant's financial statements, has resigned effective March 10, 2004. Attached as Exhibit 99.1, and incorporated herein by reference, is a copy of the BDO Seidman, LLP resignation letter, dated March 10, 2004. BDO Seidman, LLP has not offered any explanation for its resignation beyond the statement contained in the resignation letter.

Engagement of New Principal Audit Accountant

The independent certified public accounting firm of Lazar Levine & Felix, LLP, 350 Fifth Avenue, New York, NY, has agreed to serve as the registrant's principal accountant to audit the registrant's financial statements, effective March 17, 2004. Registrant did not consult with Lazar Levine & Felix, LLP prior to the resignation of BDO Seidman, LLP.

Item 9.

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See item 4.

Exhibits

99.1 BDO Seidman LLP resignation letter, dated March 10, 2004

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.

Bravo! Foods International Corp.

Date: March 17, 2004 By: /s/ Roy G. Warren

Roy G. Warren, Chief Executive Officer