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NUWAVE TECHNOLOGIES INC

Form 8-K/A

August 04, 2004

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

AMENDMENT NO. 2 TO FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report: August 4, 2004

NuWave Technologies, Inc.

(Exact Name of Registrant as Specified in Charter)

Delaware

0-28606

22-3387630

(State or other jurisdiction of
incorporation)

(Commission File Number)

(IRS Employer
Identification No.)

1416 Morris Avenue, Suite 207

Union, New Jersey 07083

(Address of principal executive offices)

33311

(Zip code)

Registrant's telephone number, including area code:

(908) 851-2470

ITEM 4. CHANGE IN REGISTRANT'S CERTIFYING ACCOUNTANT

(a)(1)(i) Effective June 30, 2004, NuWave Technologies, Inc. (the "Registrant") dismissed Marcum & Kliegman LLP ("Marcum & Kliegman") as its independent certified public accountants.

(ii) Marcum & Kliegman's report on the Registrant's financial statements for the past fiscal year did not contain an adverse opinion or a disclaimer of opinion, and was not qualified as to uncertainty, audit scope, or accounting principles; however, the report was modified to include an explanatory paragraph wherein Marcum & Kliegman expressed substantial doubt about the Registrant's ability to continue as a going concern.

(iii) The change of independent accountants was approved by the Registrant's Board of Directors on June 17, 2004.

(iv) During the Registrant's most recent fiscal year, as well as the subsequent interim period through June 30, 2004, there were no disagreements on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements if not resolved to their satisfaction would have caused them to make reference in connection with their opinion to the subject matter of the disagreement. Marcum

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& Kliegman did not advise the Registrant of the items specified in paragraphs (a)(1)(B), (a)(1)(C), (D) or (E) of Item 304 of Regulation S-B.

(a)(2) On July 2, 2004, the Registrant engaged Weiser LLP ("Weiser") as its principal accountant to audit the Registrant's financial statements. The Registrant did not consult Weiser on any matters described in paragraph (a)(2)(i) or (ii) of Item 304 of Regulation S-K during the Registrant's two most recent fiscal years or any subsequent interim period prior to engaging Weiser.

(a)(3) The Registrant requested Marcum & Kliegman to furnish a letter addressed to the SEC, stating whether it agrees with the statements made by the Registrant and, if not, stating the respects in which it does not agree. The letter will be filed by amendment.

ITEM 7. EXHIBITS

Exhibit No.	Description
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99.1	Letter Addressed to the SEC

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.

Date: August 3, 2004 NUWAVE TECHNOLOGIES, INC.

By: /s/ George Kanakis

Name: George Kanakis

Its: Chairman of the Board, President and Chief
Executive Officer (Principal Executive Officer
and Principal Financial Officer)