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LIQUID AUDIO INC  
Form 8-K  
April 24, 2003

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
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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 17, 2003  
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LIQUID AUDIO, INC.  
(Exact name of registrant as specified in its charter)

Delaware	0-25977	77-0421089
(State or other jurisdiction of incorporation or organization)	(Commission file number)	(I.R.S. employer identification no.)

800 Chesapeake Drive	
Redwood, California	94063
(Address of principal executive offices)	(Zip code)

Registrant's telephone number, including area code: (650) 549-2000

Item 4. Changes in Registrant's Certifying Accountant.

- (i) On April 17, 2003, PricewaterhouseCoopers LLP ("PwC") resigned as the independent auditors of Liquid Audio, Inc. (the "Company").
- (ii) PwC's reports on the financial statements of the Company for the years ended December 31, 2001 and 2002 did not contain an adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.
- (iii) During the years ended December 31, 2001 and 2002 and through April 17, 2003, there were no disagreements between the Company and PwC on any matter of accounting principles or practices, financial statement disclosure, auditing scope or procedure which, if not resolved to the satisfaction of PwC, would have caused PwC to make reference to the subject matter of the disagreement with its report.
- (iv) During the two most recent fiscal years and through April 17, 2003, there have been no reportable events (as defined in Regulation S-K 304(a)(1)(v)).

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- (v) On April 23, 2003, PwC provided a letter addressed to the Securities and Exchange Commission stating whether PwC agrees with the above statements and, if not, stating the respects in which PwC does not agree. A copy of this letter is filed as an exhibit to this current report on Form 8-K.

Item 7. Financial Statements and Exhibits.

(c) Exhibits.

16.1 Letter dated April 23, 2003, from PricewaterhouseCoopers LLP to the Securities and Exchange Commission.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, Liquid Audio, Inc. has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: April 24, 2003

LIQUID AUDIO, INC.

By: /s/ Melvyn Brunt

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Melvyn Brunt  
Chief Financial Officer