

LOTUS PACIFIC INC
Form 8-K/A
April 12, 2002

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, DC 20549

FORM 8-K/A

Amendment No. 2

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of the Securities Exchange Act of 1934

Date of Report: March 26, 2002

LOTUS PACIFIC, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation)

000-24999
(Commission File Number)

52-1947160
(IRS Employer Identification No.)

18200 Von Karman Avenue, Suite 730, Irvine, CA
(Address of Principal executive offices)

92612
(Zip Code)

Registrant's telephone number, including area code: (949) 475-1880

Items 4(a) and 7(c) of Registrant's Current Report on Form 8-K as filed with the Commission on March 26, 2002, as amended by Amendment No. 1 to Form 8-K as filed with the Commission on March 28, 2002, are hereby amended and restated in their entirety as follows:

Item 4. Changes in Registrant's Certifying Accountant.

(a) Previous independent accountant.

Larson, Allen, Weishair & Co., LLP, has been the independent accountant of Lotus Pacific, Inc., a Delaware corporation (the "Registrant") in connection with the preparation of the Registrant's financial statements for the fiscal years ended June 30, 1996 through June 30, 2001 and has reviewed the Registrant's financial statements for the three and six-month periods ended September 30, 2001 and December 31, 2001. Effective March 25, 2002, the Registrant dismissed Larson, Allen, Weishair & Co. as its independent accountant in connection with the Registrant's ongoing reporting obligations under the Securities Exchange Act of 1934, as amended.

The Registrant's decision to dismiss Larson, Allen, Weishair & Co. was due to its belief that the quality of services provided by Larson, Allen, Weishair & Co. was inadequate. Larson, Allen, Weishair & Co. and its predecessor, Schiffman Hughes Brown, P.C. (whose practice became part of Larson, Allen, Weishair & Co. effective January 1, 2000) were initially engaged by prior management of the Registrant.

