

BROADCASTER INC
Form 8-K/A
March 23, 2007

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

AMENDMENT NO. 1 TO

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 16, 2007

BROADCASTER, INC.

(Exact name of registrant as specified in its charter)

California
(State or Other Jurisdiction
of Incorporation)

0-15949
(Commission
File Number)
9201 Oakdale Avenue, Suite 200

94-2862863
(I.R.S. Employer
Identification No.)

Chatsworth, CA 91311

(Address of Principal Executive Office) (Zip Code)

(818) 206-9274

(Registrant's telephone number, including area code)

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N/A

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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

..

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

..

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

..

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

..

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 4.01

Changes in Registrant's Certifying Accountant

On March 22, 2007, Broadcaster, Inc. (the Company) filed a Current Report on Form 8-K (the Current Report) reporting that on March 16, 2007, the Company approved a change in its independent registered public accounting firm. This Amendment No. 1 to the Current Report is being filed to include the required Exhibit 16, Letter on change in certifying accountant.

Item 9.01

Financial Statements and Exhibits

(d)

Exhibits

| Exhibit Number | Description |
|-----------------------|---|
| <u>16</u> | Letter on change in certifying accountant |

SIGNATURE

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.

BROADCASTER, INC.

By:

/s/ BLAIR MILLS

Blair Mills

Chief Financial Officer

Date: March 23, 2007