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AMARU INC
Form 8-K
December 17, 2003

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) November 17, 2003

AMARU, INC.

(exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction of incorporation)

000-32695

88-0490089

Commission File Number

IRS Employer Identification Number

610 Newport Center Dr., Suite 1400, Newport Beach, CA 92660

(Address of principal executive offices)

Registrant's telephone number, including area code: (949) 760-6832

ITEM 4. CHANGE IN REGISTRANT'S CERTIFYING ACCOUNTANT.

As of November 17, 2003, the Board of Directors of the Company accepted the resignation of William D.Lindberg, CPA, as the Company's auditor for reasons unrelated to the Company.

The audit reports provided by the Company's auditor, William D. Lindberg, CPA, for the fiscal years ended December 31, 2000 and 2001 did not contain any adverse opinion or disclaimer of opinion nor was any report modified as to uncertainty, audit scope or accounting principles. During the Company's fiscal years 2000-2001, and during the interim period from January 1, 2002

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through the date November 17, 2003, there have been no past disagreements between the Company and William D. Lindberg, CPA, on any matter of accounting principles or practices, financial statement disclosure or auditing, scope or procedure.

As of November 17, 2003, the Board of Directors approved the appointment of Mendoza Berger & Company, LLP of Irvine, California as its new auditors.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS

(c) Exhibits

16. Letter from William D. Lindberg, CPA 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 thereunto duly authorized.

Dated: December 17, 2003

AMARU, INC.

By: /s/ Sahra Partida

Sahra Partida
President