

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))

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**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

<b>Exhibit Number</b>	<b>Description</b>
<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