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financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of PricewaterhouseCoopers LLP, would have caused PricewaterhouseCoopers LLP to make reference to the subject matter of the disagreement in their report.

(iv) During the fiscal years ended October 31, 2002 and 2001 and through April 22, 2003, there were no reportable events, as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

(v) The Registrant has requested that PricewaterhouseCoopers LLP furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter, dated April 23, 2003, is filed as Exhibit 16.1 to this Form 8-K

(b) New independent accountants

(i) The Registrant engaged BDO Seidman, LLP as its new independent accountants as of April 22, 2003. During the fiscal years ended October 31, 2002 and 2001, and through the date of the engagement of BDO Seidman, LLP, the Company did not consult BDO Seidman, LLP regarding either (a) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, or (b) any matter that was the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and its related instructions) or a reportable event (as defined in Item 304(a)(1)(iv) of Regulation S-K).

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits.

Exhibit No. -----	Description -----
16.1	Letter, dated as of April 23, 2003, from PricewaterhouseCoopers LLP regarding its concurrence with the registrant's statement regarding change of accountants.

SIGNATURES

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

SBE, INC.

Date: April 25, 2003 /s/ David W. Brunton  
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David W. Brunton  
Chief Financial Officer, Vice President,  
Finance and Secretary  
(Principal Financial and Accounting Officer)

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### INDEX TO EXHIBITS

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