

MERIDIAN BIOSCIENCE INC  
Form 8-K/A  
December 23, 2004

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of The Securities Act of 1934

Date of Report (Date of earliest event reported):

December 7, 2004

MERIDIAN BIOSCIENCE, INC.

(Exact name of Registrant as specified in its Charter)

Ohio

(State or Other Jurisdiction of  
Incorporation)

0-14902

(Commission File Number)

31-0888197

(IRS Employer  
Identification No.)

3471 River Hills Drive, Cincinnati, Ohio

(Address of Principal Executive Offices)

45244

(Zip Code)

Registrant's telephone number, including area code

(513) 271-3700

(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.**

The Registrant previously reported on Form 8-K the dismissal by its Audit Committee of PricewaterhouseCoopers LLP ( PWC ) and subsequent engagement of Grant Thornton LLP as the principal accountants to audit Meridian's financial statements. This Amendment to Form 8-K is being filed to file herewith as Exhibit 16.1 a letter dated December 21, 2004 the Registrant received from PWC confirming statements in the Form 8-K relating to PWC's termination.

Item 4.01 Changes in Registrant's Certifying Accountant.

**Item 9.01 Financial Statements and Exhibits.**

(c) Exhibits:

16.1 Letter Dated December 21, 2004 from PricewaterhouseCoopers LLP

**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 hereunto duly authorized.

**MERIDIAN BIOSCIENCE, INC.**

BY: /s/ Melissa Lueke

Melissa Lueke  
Vice President and Chief Financial Officer  
(Principal Accounting Officer)

Date: December 22, 2004