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APPIANT TECHNOLOGIES INC

Form 8-K/A

December 12, 2002

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D. C. 20549

FORM 8-K/A

AMENDMENT NO. 2 TO
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 13, 2002

APPIANT TECHNOLOGIES, INC.

(Exact name of registrant as specified in its charter)

Delaware	0-21999	84-1360852
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(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

6663 Owens Drive, Pleasanton, CA 94588

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code (925) 251-3200

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

- (i) On November 13, 2002, PricewaterhouseCoopers LLP ("PwC") resigned as the Company's independent accountants.
- (ii) PwC's reports on our financial statements for the past two fiscal years did not contain an adverse opinion or a disclaimer of opinion nor were qualified or modified as to uncertainty, audit scope or accounting principle except that PwC's opinion on our 2001 financial statements included an explanatory paragraph expressing substantial doubt regarding our ability to continue as a going concern.
- (iii) In connection with its audits for the two most recent fiscal years and through November 13, 2002, there have been no disagreements with PwC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements if not resolved to the satisfaction of PwC would have caused them to make

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reference thereto in their report on the financial statements for such years.

- (iv) During the two most recent fiscal years and through November 13, 2002, PwC has advised management and the audit committee that it had identified one material control weakness and two reportable conditions regarding the Company's internal accounting controls.

We have authorized PwC to respond fully to the inquiries of any successor independent accountants concerning this matter.

- (v) The Registrant has requested that PwC furnish it with a letter addressed to the SEC stating whether or not it agrees with the above statements. A copy of such letter, dated November 26, 2002, is filed as Exhibit 16 to this Form 8-K.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

Index to Exhibits

Exhibit -----	Description -----
Exhibit 16	Letter from PriceWaterhouseCoopers, LLC

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.

Appiant Technologies, Inc.

(Registrant)

Date: December 12, 2002

/s/ Douglas S. Zorn

Douglas S. Zorn
Chief Executive Officer