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BLONDER TONGUE LABORATORIES INC

Form 8-K

October 26, 2005

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): October 24, 2005

Blonder Tongue Laboratories, Inc.
(Exact Name of registrant as specified in its charter)

| | | |
|---|--------------------------|---|
| Delaware | 1-14120 | 52-1611421 |
| (State or other jurisdiction of incorporation) | (Commission File Number) | (I.R.S. Employer Identification No.) |

One Jake Brown Road, Old Bridge, New Jersey 08857
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (732) 679-4000

Not Applicable
(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:

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 August 30, 2005, Blonder Tongue Laboratories, Inc. (the "Company") filed a Current Report of Form 8-K to disclose the resignation of BDO Seidman, LLP as the Company's independent registered public accounting firm.

Effective October 24, 2005, the Company engaged Marcum & Kliegman LLP as its independent registered public accounting firm to review the Company's quarterly results for the third quarter ending September 30, 2005 and to audit its financial statements as of and for the year ended December 31, 2005. The engagement of Marcum & Kliegman was unanimously approved by the Audit Committee of the Board of Directors on October 13, 2005.

During the Company's two most recent fiscal years ended December 31, 2003 and 2004, and for the interim period through June 30, 2005, neither the Company nor any person acting on its behalf has consulted with Marcum & Kliegman regarding: (i) either 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, and either a written report was provided to the Company or oral advice was provided that Marcum & Kliegman concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was the subject of a disagreement (as defined in Item 304 (a)(1)(iv) of Regulation S-K and the instructions to Item 304) or that constituted a reportable event (as described in Item 304 (a)(1)(v) of Regulation S-K) with respect to the Company's financial statements.

Forward Looking Statements

This report contains forward-looking statements within the meaning of The Private Securities Litigation Reform Act of 1995. These statements are neither promises nor guarantees, are based upon assumptions and estimates that might not be realized and are subject to risks and uncertainties that could cause actual results to differ materially from those in the forward looking statements.

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.

BLONDER TONGUE LABORATORIES, INC.

By: /s/ Eric Skolnik
Eric Skolnik
Senior Vice President and
Chief Financial Officer

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Date: October 25, 2005