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TEL INSTRUMENT ELECTRONICS CORP

Form 8-K/A

November 20, 2002

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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FORM 8-K/A  
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 20, 2002

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TEL-INSTRUMENT ELECTRONICS CORP  
(Exact name of registrant as specified in its charter)

New Jersey (State or other jurisdiction of incorporation)	33-18978 (Commission File Number)	22-1441806 (IRS Employer Identification No.)
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728 Garden St Carlstadt, New Jersey 07072 (Address of principal executive offices)	(201) 933-1600 (Registrant's telephone number, including area code)
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Not Applicable  
(Former name or former address, if changed since last report.)

On November 13, 2002, Registrant filed its report on Form 8-K as follows:

Item 4. Changes in Registrant's Certifying Auditors

The Registrant on November 6, 2002 gave notice of dismissal to its former independent auditors, PricewaterhouseCoopers, LLP ("PwC") effective upon completion of PwC's services related to the filing of the registrants form 10-Q for the quarter ended September 30, 2002. 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 reference thereto in their report on the financial statements and there have been no reportable events as defined in item 304 of Regulation S-K. PwC's reports on the financial statements for the Registrant's past two fiscal years did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

The Registrant is currently in the process of selecting new independent auditors.

The decision to change auditors was made with the knowledge and approval of the Registrant's audit committee and Board of Directors.

By this amendment, Registrant is filing a letter from PricewaterhouseCoopers LLP dated November 20, 2002.

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Item 7. Exhibits

The following is filed with the Commission as an exhibit to this report.

16 Letter dated November 20, 2002 from the Registrant's former independent auditors.

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 there unto duly authorized.

TEL-INSTRUMENT ELECTRONICS CORP

Date: November 20, 2002

By /s/ Joseph P. Macaluso  
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/s/ Joseph P. Macaluso  
Principal Accounting Officer