

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

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FILER

**COSI INC**

CIK: **1171014** | IRS No.: **061393745** | State of Incorporation: **DE** | Fiscal Year End: **1231**  
Type: **8-K** | Act: **34** | File No.: **000-50052** | Film No.: **04968153**  
SIC: **5812** Eating places

Business Address  
*COSI INC  
242 WEST 38TH STREET  
NEW YORK NY 10018  
2126531600*

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):  
August 11, 2004

Cosi, Inc.

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(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation)	000-50052 (Commission File Number)	06-1393745 (I.R.S. Employer Identification No.)
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242 West 36th Street, New York, New York (Address of principal executive offices)	10018 (Zip Code)
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Registrant's telephone number, including area code  
(212) 653-1600

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(Former name or former address, if changed since last report.)

Item 4. Changes in Registrant's Certifying Accountant.

On August 11, 2004, the Audit Committee of Cosi, Inc. (the "Company")

engaged BDO Seidman, LLP ("BDO Seidman") as the Company's independent accountant for the year ending January 3, 2005.

During the Company's two most recent fiscal years and the subsequent interim period through and including August 11, 2004, the Company has not consulted with BDO Seidman regarding 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 consolidated financial statements, or any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) or reportable event (within the meaning of Item 304(a)(1)(v) of Regulation S-K).

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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.

Cosi, Inc.

Date: August 11, 2004

/s/ Kevin Armstrong

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Name: Kevin Armstrong  
Title: Chief Executive Officer and  
President

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