

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

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FILER

BETHLEHEM CORP

CIK: **11856** | IRS No.: **240525900** | State of Incorporation: **PA** | Fiscal Year End: **0531**
Type: **8-K** | Act: **34** | File No.: **001-04676** | Film No.: **1696998**
SIC: **3567** Industrial process furnaces & ovens

Mailing Address
25TH & LENNOX STREETS
EASTON PA 18045

Business Address
25TH & LENNOX STREETS
PO BOX 348
EASTON PA 18044
6102587111

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 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): July 12, 2001

The Bethlehem Corporation

(Exact name of registrant as specified in its charter)

Pennsylvania

1-4676

24-0525900

(State or other jurisdiction
of incorporation)

(Commission
File Number)

(IRS Employer
Identification No.)

25th and Lennox Streets, Easton, Pennsylvania 18045

(Address of principal executive offices)

Registrant's telephone number, including area code: (610) 258-7111

N/A

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

Item 4.

CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

On July 12, 2001, BDO Seidman, LLP ("BDO") resigned as the Registrant's independent auditors for the fiscal year ended May 31, 2001. BDO's report on the financial statements of the Registrant for the fiscal year ended May 31, 2000 and May 31, 1999 did not contain any adverse opinion or disclaimer

of opinion and was not qualified or modified as to uncertainty, audit scope or accounting principles. The opinion did contain an explanatory paragraph about the Company's ability to continue as a going concern. There were no other reportable events or disagreements with BDO to report in response to Item 304(a) of Regulation 5-B.

Item 7.

FINANCIAL STATEMENTS AND EXHIBITS

Exhibit 16 - Letter, dated August 1, 2001, from BDO to the Securities and Exchange Commission.

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.

The Bethlehem Corporation

Dated: August 2, 2001

By: /s/ Antoinette L. Martin

Antoinette L. Martin
Vice President, Finance
(Principal Financial and
Accounting Officer)

BDO Seidman, LLP
Accountants and Consultants
330 Madison Avenue
New York, New York 10017

August 1, 2001

Securities and Exchange Commission
450 5th Street N.W.
Washington, D.C. 20549

Gentlemen:

We have been furnished with a copy of the response to Item 4 of Form 8-K for the event that occurred on July 12, 2001, to be filed by our former client, The Bethlehem Corporation. We agree with the statements made in response to that Item insofar as they relate to our Firm.

Very truly yours,

/s/ BDO Seidman, LLP