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PRIME AIR INC  
Form 8-K/A  
April 01, 2004

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C., 20549

FORM 8-K/A  
Amendment No. 1 to Form 8-K filed on March 24, 2004

CURRENT REPORT

Pursuant to Section 13 or 15(d) of Securities Exchange Act of 1934  
Date of Report (Dated of earliest event reported) March 19, 2004

PRIME AIR, INC.

-----  
(Exact name of registrant as specified in its charter)

Nevada	333-28249	Applied For
----- (State or other jurisdiction or incorporation)	----- (Commission File No.)	----- (IRS Employee Identification Number)

Suite 601 - 938 Howe Street, Vancouver British Columbia	V6Z 1N9
----- (Address of principal executive offices)	----- (Postal Code)

604-684-5700

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(Registrant's telephone number, including area code)

Item 4. Change of Registrant's Certifying Accountants:

(a) Previous independent accountants

- (i) On March 19, 2004, the Registrant dismissed Rutherford & Company Chartered Accountants as the Registrant's independent accountants.
- (ii) Rutherford & Company's reports on the Registrant's financial statements as of and for the years ended December 31, 2002, and December 31, 2001, contained no adverse opinions or disclaimers of opinion and were not modified or qualified as to audit scope or accounting principles, but did contain modifications as to the Registrant's ability to continue as a going concern.
- (iii) Upon recommendation of its Audit Committee, the Registrant's Board of Directors approved the decision to change independent accountants.
- (iv) During the two fiscal years ended December 31, 2002 and December 31, 2001, and through the subsequent interim period ended March 19, 2004, to the best of the Registrant's knowledge, there have been no disagreements with Rutherford & Company, Chartered Accountants on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreement if not resolved to the satisfaction of

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Rutherford & Company, Chartered Accountants would have caused them to make reference in connection with its report on the financial statements of the Registrant for such years.

(v) During the two fiscal years ended December 31, 2002 and December 31, 2001, and through the subsequent interim period ended March 19, 2004, Rutherford & Company did not advise the Registrant on any matter set forth in Item 304 (a) (1) (iv) (B) of Regulation S-B.

(vi) The Registrant requested that Rutherford & Company furnish it with a letter addressed to the SEC stating whether or not it agrees with the above statements. A copy of such letter is filed as Exhibit 16.1 to this amendment to Form 8-K.

(b) New Independent Accountants

On March 19, 2004, the Registrant engaged Manning Elliott, Chartered Accountants to audit its financial statements for the year ended December 31, 2003. During the two most recent fiscal years end December 31, 2002 and December 31, 2001, and through March 19, 2004, the Registrant did not consult with Manning Elliott, Chartered

Accountants regarding (i) the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Registrant's financial statements, and no written report or oral advice was provided to the Registrant by concluding there was an important factor to be considered by the Registrant in reaching a decision as to an accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement, as that term is defined in Item 304 (a) (1) (iv) (A) of Regulation S-B or an event, as that term is defined in Item 304 (a) (1) (iv) (B) of Regulation S-B.

Item 7. Financial Statements and Exhibits

(c) Exhibit:

16.1 Letter from Rutherford & Company dated March 30, 2004

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant had duly caused this amendment number 1 to Form 8-K, Current Report to be signed on its behalf by the undersigned hereunto duly authorized.

Prime Air, Inc.

/s/ Blaine Haug

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Blaine Haug  
Chief Executive Officer, President and Director

Dated: March 31, 2004