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ANDREA ELECTRONICS CORP

Form 8-K

March 18, 2004

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UNITED STATES
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): March 16, 2004

ANDREA ELECTRONICS CORPORATION

(Exact name of registrant as specified in its charter)

New York	1-4324	11-0482020
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(State or other Jurisdiction of incorporation or organization)	(Commission File Number)	(IRS Employer Identification No.)

45 Melville Park Road, Melville, New York 11747

(Address of principal executive offices)

(631) 719-1800

(Registrant's telephone number, including area code)

Not Applicable
(Former name or former address, if changed since last report)

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ITEM 7. FINANCIAL STATEMENTS AND OTHER EXHIBITS

Exhibit 99.1 Press Release Dated March 16, 2004

ITEM 12. RESULTS OF OPERATION AND FINANCIAL CONDITION

On March 16, 2004, Andrea Electronics Corporation announced its financial

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results for the quarter and year ended December 31, 2003. The press release containing these announcements is filed as Exhibit 99.1 and incorporated herein by reference.

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SIGNATURES

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.

ANDREA ELECTRONICS CORPORATION

Dated: March 18, 2004

By: /s/ Corisa L. Guiffre

Corisa L. Guiffre
Vice President and Chief Financial Officer