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ANDREA ELECTRONICS CORP

Form 8-K

May 12, 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): May 11, 2004

ANDREA ELECTRONICS CORPORATION

(Exact name of registrant as specified in its charter)

| | | |
|---|-----------------------------|--------------------------------------|
| New York | 1-4324 | 11-0482020 |
| ----- | ----- | ----- |
| (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 May 11, 2004

ITEM 12. RESULTS OF OPERATION AND FINANCIAL CONDITION

On May 11, 2004, Andrea Electronics Corporation (the "Company") issued a press release, a copy of which is attached to this report as Exhibit 99.1, announcing First Quarter 2004 Results.

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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: May 12, 2004

By: /s/ Corisa L. Guiffre

Corisa L. Guiffre
Vice President and Chief Financial Officer

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EXHIBIT 99.1

Press Release, dated May 11, 2004