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3 D SYSTEMS CORP
Form 8-K
April 30, 2003

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): April 23, 2003

3D SYSTEMS CORPORATION
(Exact Name of Registrant as Specified in Its Charter)

Delaware (State or Other Jurisdiction of Incorporation)	0-22250 (Commission File Number)	95-4431352 (IRS Employer Identification No.)
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26081 Avenue Hall
Valencia, California 91355
(Address of Principal Executive Offices)

(661) 295-5600
(Registrant's Telephone Number)

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

On April 23, 2003, Registrant engaged BDO Seidman, LLP ("BDO") as its new principal independent accountant to audit Registrant's financial statements for the fiscal year ending December 31, 2003.

During the two most recent fiscal years and through April 22, 2003, the Company has consulted with BDO on the following:

On March 27, 2003, the law firm of Morgan, Lewis & Bockius, LLP as counsel to the Audit Committee of Registrant engaged BDO to assist the Audit Committee with its investigation related to certain sales transactions for fiscal 2002 and the 4th quarter of 2001. As a result of the work performed, BDO has orally communicated to Registrant that it believes certain sales transactions (the "Transactions") were not recorded in the proper period.

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There were no other written or oral consultations between Registrant and BDO regarding either the specific application of accounting principles or the type of audit opinion that might be rendered on Registrant's financial statements that was considered an important factor by Registrant in reaching a decision as to an accounting, auditing or financial reporting issue, or any other matter that was the subject of a disagreement or a reportable event, that would have required disclosure under Item 304(a)(2) of Regulation S-K.

The Company is consulting with Deloitte & Touche LLP ("Deloitte") with regard to the Transactions.

Registrant has furnished Deloitte with a copy of the foregoing disclosures and has requested Deloitte to furnish Registrant with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements and, if not, stating the respects in which it does not agree. A copy of the letter, dated April 29, 2003, from Deloitte to the Securities and Exchange Commission is attached to this Form 8-K as Exhibit 16.1.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

- (a) Financial Statements. None.
- (b) Pro Forma Financial Information. None.
- (c) Exhibits.

16.1 Letter, dated April 29, 2003, from Deloitte & Touche LLP to the Securities and Exchange Commission.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

April 29, 2003

3D SYSTEMS CORPORATION

/s/ KEITH KOSCO

By: Keith Kosco
Its: General Counsel

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EXHIBIT INDEX

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EXHIBITS

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