

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

AMENDMENT NO. 1 TO
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 6, 2004

LIQUIDMETAL TECHNOLOGIES, INC.
(Exact name of Registrant as Specified in its Charter)

DELAWARE	000-31332	20-0121262
(State or other jurisdiction of incorporation or organization)	(Commission File Number)	(I.R.S. Employer Identification No.)

25800 COMMERCENTRE DR., SUITE 100
LAKE FOREST, CA 92630
(Address of Principal Executive Offices; Zip Code)

Registrant's telephone number, including area code: (949) 206-8000

LIQUIDMETAL TECHNOLOGIES, INC.

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ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

On May 13, 2004, the Registrant filed a Form 8-K (the "Form 8-K") announcing that Deloitte & Touche LLP ("Deloitte") had notified the Registrant that they were resigning from the client-auditor relationship with the Registrant effective as of that date. As stated in the Form 8-K and as required by the rules and regulations of the SEC, the Registrant has provided Deloitte with a copy of the Form 8-K and has requested that Deloitte furnish the Registrant with a letter addressed to the SEC stating whether or not Deloitte agreed with the statements contained in the Form 8-K. A copy of Deloitte's response letter is attached hereto as Exhibit 16.1.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.

The following exhibit is filed as a part of this Form 8-K:

Exhibit Number -----	Description -----
16.1	Letter from Deloitte & Touche LLP to the Securities and Exchange Commission, dated May 14, regarding change in certifying accountant.

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 thereunder duly authorized.

LIQUIDMETAL TECHNOLOGIES, INC.

By: /s/ John Kang

John Kang
Chairman, President, and Chief Executive Officer

Date: May 17, 2004

EXHIBIT INDEX

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[DELOITTE LOGO]

DELOITTE & TOUCHE LLP
201 EAST KENNEDY BLVD.
SUITE 1200 TAMPA, FL
33602

TEL: (813) 273-8300
FAX: (813) 229-7698
WWW.US.DELOITTE.COM

May 14, 2004

Securities and Exchange Commission
Mail Stop 11-3
450 5th Street, N.W.
Washington, DC 20549

Dear Sirs/Madams:

We have read Item 4 of Liquidmetal Technologies, Inc.'s Form 8-K dated May 6, 2004 and have the following comments:

1. We agree with the statements made in the first paragraph, the second paragraph, the third paragraph, the first and second sentences of the fourth paragraph, the fifth paragraph, the first and second sentences of the sixth paragraph, the seventh paragraph, the eighth paragraph, and the first sentence of the ninth paragraph.
2. We agree that the CEO reported the information contained in the third sentence of the fourth paragraph; however, we believe that the internal inquiry conducted by the Audit Committee did not resolve certain details regarding the CEO's purported personal agreement with Growell Metal Co., Ltd.
3. We have no basis on which to agree or disagree with the statements made in the third sentence of the sixth paragraph, the second sentence of the ninth paragraph, and the tenth paragraph.

Yours truly,

/s/ Deloitte & Touche LLP