

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

(Amendment No. 1)

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE

SECURITIES AND EXCHANGE ACT OF 1934

Date of report (date of earliest event reported): December 23, 2008

COMMONWEALTH BIOTECHNOLOGIES, INC.

(Exact name of registrant as specified in its charter)

Virginia
(State or Other Jurisdiction
of Incorporation)

001-13467
(Commission File Number)

56-1641133
(IRS Employer
Identification No.)

601 Biotech Drive
Richmond, Virginia 23235
(Address of principal executive offices)

Registrant's telephone number, including area code: (804) 648-3820

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligations of the registrant under any of the following provisions:

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

EXPLANATORY PARAGRAPH

The Registrant hereby amends its Current Report on Form 8-K (originally filed on January 6, 2009, Accession No. 0001193125-09-001478) to comply with the disclosure requirements of Item 4.01 and to include as Exhibit 16.1, an updated letter from BDO Seidman, LLP ("BDO"), stating that it agrees with the statements made herein.

ITEM 1.02 TERMINATION OF A MATERIAL DEFINITIVE AGREEMENT

As of December 23, 2008, the client-auditor relationship between the Registrant and BDO effectively ceased.

ITEM 4.01 CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

The Registrant received written notice from BDO on October 30, 2008 of its decision not to stand for re-election as the Registrant's independent registered public accountant for the fiscal year ending December 31, 2008. The client-auditor relationship was to cease effective upon the completion of BDO's review of the Registrant's consolidated financial statements for the quarter ending September 30, 2008, and the filing of the Quarterly Report on Form 10-Q for the quarter ending September 30, 2008. BDO completed its review and the Registrant filed its Quarterly Report on Form 10-Q for the quarter ending September 30, 2008 on December 23, 2008. As such, the client-auditor relationship between the Registrant and BDO has effectively ceased.

BDO's audit reports on the financial statements of the Registrant for the fiscal years ending December 31, 2007 and 2006 did not contain an adverse opinion or disclaimer of opinion; nor were such reports qualified or modified as to uncertainty, audit scope, or accounting principles.

During the fiscal years ended December 31, 2007 and 2006, and through December 23, 2008, there were no reportable events as defined in Item 304(a)(1)(v)(A) through (D) of Regulation S-K, no disagreements with BDO on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure which, if not resolved to the satisfaction of BDO, would have caused BDO to make reference to the subject matter in connection with their opinion on the Registrant's consolidated financial statements for such years.

The Registrant provided BDO with a copy of this Current Report on Form 8-K prior to its filing with the SEC and requested that BDO furnish a letter addressed to the SEC stating whether it agrees with the statements made herein. Attached as Exhibit 16.1 hereto is a copy of BDO's letter to the SEC dated January 13, 2009.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(a) Financial statements of businesses acquired.

Not Applicable.

(b) Pro forma financial information.

Not Applicable.

(c) Shell company transactions.

Not Applicable.

(d) Exhibits.

16.1 Letter from BDO Seidman, LLP to the Securities and Exchange Commission dated January 13, 2009.

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

COMMONWEALTH BIOTECHNOLOGIES, INC.

By: /s/ Richard J. Freer, Ph.D.

Richard J. Freer, Ph.D.
Chief Operating Officer

Dated: January 13, 2009

EXHIBIT INDEX

Number

Description of Exhibit

16.1	Letter from BDO Seidman, LLP to the Securities and Exchange Commission dated January 13, 2009.
------	--



300 Arboretum Place, Suite 520
Richmond, Virginia 23236
Telephone: 804-330-3092
Fax: 804-330-7753

January 13, 2009

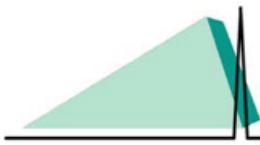
Securities and Exchange Commission
100 F Street N.E.
Washington, D.C. 20549

We have been furnished with a copy of the response to Item 4.01 of Form 8-K for the event that occurred on December 23, 2008, to be filed by our former client, Commonwealth Biotechnologies, Inc. We agree with the statements made in response to that Item insofar as they relate to our Firm.

Very truly yours,

BDO Seidman, LLP

BDO Seidman, LLP



**COMMONWEALTH
BIOTECHNOLOGIES, INC.**

601 Biotech Drive, Richmond, VA 23235
Phone: 1-800-735-9224/804-648-3820
Fax: 804-648-2641
Website: www.cbi-biotech.com
E-mail: info@cbi-biotech.com

James Brennan
Vice President Financial Operations

January 13, 2009

By EDGAR and U.S. Mail

Tabatha Akins
Staff Accountant
Division of Corporation Finance
Securities and Exchange Commission
Mail Stop 6010
100 F Street, N.E.
Washington, D.C. 20549

Re: Commonwealth Biotechnologies, Inc.
Amendment No. 1 to Current Report on Form 8-K filed January 6, 2009
File No: 001-13467

Dear Ms. Akins:

On behalf of Commonwealth Biotechnologies, Inc. ("CBI") and in response to the comments set forth in your letter dated January 8, 2009, we are writing to supply additional information and to indicate the changes that have been made in the enclosed Amendment No. 1 to the captioned Form 8-K (the "Amended Form 8-K").

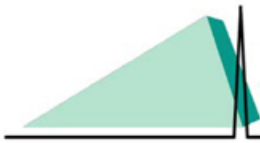
- 1. We note that your disclosure references the Item 4.01 Form 8-K filed on November 6, 2008. Please note that incorporating by reference the original disclosures in the Item 4.01 8-K is not appropriate. Please amend your filing to include the information disclosed in your original Item 4.01 Form 8-K, filed on November 6, 2008**

CBI acknowledges the comment and includes in the Amended Form 8-K all of the information originally disclosed in Item 4.01 of the Form 8-K filed on November 6, 2008.

- 2. Upon amending your filing, please include, as Exhibit 16, an updated letter from your former accountants, BDO Seidman, LLP, as required by Item 304(a)(3) of Regulation S-K. Please ensure that your former accountants date their letter.**

CBI acknowledges the comment and has filed as Exhibit 16.1 to the Amended Form 8-K, an updated letter from BDO Seidman, LLP, as required by Item 304(a)(3) of Regulation S-K.

CBI also acknowledges that (1) it is responsible for the adequacy and accuracy of the disclosure in the filing; (2) staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and (3) CBI may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.



**COMMONWEALTH
BIOTECHNOLOGIES, INC.**

601 Biotech Drive, Richmond, VA 23235
Phone: 1-800-735-9224/804-648-3820
Fax: 804-648-2641
Website: www.cbi-biotech.com
E-mail: info@cbi-biotech.com

James Brennan
Vice President Financial Operations

Thank you in advance for your assistance in reviewing this response and the Amended Form 8-K. Should you have any questions with respect to the above responses, please contact me.

Sincerely,

/s/ James H. Brennan

James H. Brennan

cc: Richard J. Freer, Ph.D.
Paul D'Sylva, Ph.D.
Bradley A. Haneberg, Esq.
Anthony W. Basch, Esq.
Zachary B. Ring, Esq.