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ONEIDA LTD  
Form 8-K  
August 06, 2004

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
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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) August 3, 2004  
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ONEIDA LTD.  
(Exact name of Registrant as specified in its charter)

NEW YORK	1-5452	15-0405700
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification Number)

163-181 KENWOOD AVENUE, ONEIDA, NEW YORK		13421
(Address of principal executive offices)		(Zip Code)

Registrant's telephone number, including area code (315) 361-3000  
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Former name or former address, if changed since last report N/A  
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Item 4. Changes in Registrant's Certifying Public Accountant.

(a) Previous Independent Accountant.

As previously announced by Oneida Ltd. (the "Company"),  
PricewaterhouseCoopers LLP notified the Company on May 6, 2004 that it declined

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to stand for re-election as the Company's independent accountant.

(b) New Independent Accountant.

On July 7, 2004, the Audit Committee of the Company's Board of Directors approved the appointment of the accounting firm of BDO Seidman, LLP as the Company's independent accountants for the fiscal year ended January 29, 2005, subject to the favorable completion of BDO Seidman, LLP's internal approval process. On August 3, 2004 BDO Seidman, LLP informed the Company that it had completed its internal approval process and accepts the appointment as the Company's independent accountants for the Company fiscal year ended January 29, 2005. The Company has had no consultations with BDO Seidman, LLP at any time during the Company's two most recent fiscal years or any subsequent interim period prior the engagement of BDO Seidman, LLP.

### 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.

ONEIDA LTD.

By: /s/ PETER J. KALLET

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Peter J. Kallet  
Chairman of the Board, President  
And Chief Executive Officer

Dated: August 6, 2004