

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 Exchange Act of 1934

Date of Report (Date of earliest event reported): August 8, 2012

BioZone Pharmaceuticals, Inc.
(Exact Name Of Registrant As Specified In Its Charter)

Nevada
(State or Other Jurisdiction of Incorporation)

333-146182
(Commission File Number)

20-5978559
(I.R.S. Employer Identification No.)

550 Sylvan Avenue, Suite 101, Englewood Cliffs, NJ
(Address of Principal Executive Offices)

07632
(Zip Code)

(201) 608-5101
(Registrant's Telephone Number, Including Area Code)

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- 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))
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EXPLANATORY NOTE

BioZone Pharmaceuticals, Inc. is filing this Amendment No. 1 on Form 8-K/A to its Current Report on Form 8-K (the "Form 8-K Filing"), which was originally filed on August 13, 2012 to address and clarify certain information disclosed in the original Form 8-K Filing. This Amendment No. 1 amends and restates in its entirety the original Form 8-K Filing.

Item 2.02. Results of Operations and Financial Condition

As more fully discussed below in Item 4.02, on August 8, 2012, the Chief Financial Officer of BioZone Pharmaceuticals, Inc. (the "Company"), Elliot Maza, concluded that the previously issued financial statements contained in the Company's Quarterly Report on Form 10-Q ("Quarterly Report") for the period ended March 31, 2012 should no longer be relied upon because of an error in the Quarterly Report and that those financial statements would be restated to make the necessary accounting adjustments.

Item 4.02 Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review

On August 8, 2012, the Company's Chief Financial Officer concluded that the previously issued financial statements contained in the Company's Quarterly Report should no longer be relied upon because of an error in the Quarterly Report and that those financial statements would be restated to make the necessary accounting corrections. During the Company's review of the interim financial statements for the three and six months ended June 30, 2012, the Company determined that the financial statements filed for the three month period end March 31, 2012 (the "Financial Statements") contained a misstatement pertaining to the expenses incurred by the Company, determining that certain expenses should be recharacterized and shown in a new line item for selling expenses to be added to the Financial Statements and that the Financial Statements contained a misstatement pertaining to the accounting for issuances of certain convertible promissory notes of the Company. As a result, on August 17, 2012, the Company filed an amendment to the Quarterly Report in which it included certain interest expense related to the convertible promissory notes that was not previously recorded in the Financial Statements.

The Company's Chief Financial Officer, along with the Company's controller, discussed with Paritz and Company, P.A., the Company's independent registered public accounting firm, the matters disclosed in this Current Report on Form 8-K/A.

On August 17, 2012, the Company restated the Financial Statements to correct the errors noted above and filed an amendment to the Quarterly Report with the Securities and Exchange Commission.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

BioZone Pharmaceuticals, Inc.

Date: August 17, 2012

By: /s/ Elliot Maza
Name: Elliot Maza
Title: Chief Executive Officer and Chief Financial Officer

BioZone Pharmaceuticals, Inc.
550 Sylvan Avenue, Suite 101
Englewood Cliffs, New Jersey 07632

August 17, 2012

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-5010
Attn: Dana Hartz

Re: BioZone Pharmaceuticals, Inc.
Item 4.02 of Form 8-K Dated August 8, 2012
Filed August 13, 2012
File No. 333-146182

Dear Ms. Hartz:

BioZone Pharmaceuticals, Inc. (the "Company") hereby submits the following responses to comments by the staff of the Securities and Exchange Commission (the "Staff") in its letter dated August 16, 2012 (the "Comment Letter") relating to the Company's Current Report on Form 8-K filed on August 8, 2012 (the "Form 8-K"). Set forth below are the Company's responses to the Staff's comments and are filed in conjunction with Amendment No. 1 to the Form 8-K ("Amendment No. 1"). For convenience of the Staff, the numbered paragraphs below correspond to the numbered paragraphs contained in the Comment Letter.

1. Please clarify whether you are restating the March 31, 2011 or March 31, 2012 period. In your first paragraph you state that "the period ended March 31, 2011 should no longer be relied upon" yet in the second paragraph you state that the "Company determined that the financial statements filed for the three month period end March 31, 2012 contained a misstatement."

Response:

The Company hereby confirms that it will be restating the financial statements for the three month period end March 31, 2012 (the "Financial Statements"). Accordingly, the language in Amendment No. 1 accurately reflects that date.

2. Please clarify whether the expenses that should be "recharacterized" were already included in the income statement and are now be reclassified to a different line item in the Consolidated Statement of Earnings or if the expenses were previously excluded from the Financial Statements.

Response:

The Company hereby confirms that certain "recharacterized" expenses were previously included in the Financial Statements. However, the Company will include interest expense related to certain convertible promissory notes that were not previously recorded in the Financial Statements. Accordingly, the Company added language in Amendment No. 1 that discloses the need to amend the Financial Statements to include interest expense that was not previously recorded.

3. Please also provide us with an estimated time-frame as to when you intend to file the Form 10-Q/A.

Response:

The Company filed the Form 10-Q/A on August 17, 2012.

Acknowledgement of the Accuracy and Adequacy of Disclosure

- The Company acknowledges that the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- The Company acknowledges that 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
- The Company acknowledges that the Company 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.

Should you have any questions regarding the foregoing, please do not hesitate to contact the undersigned at (201) 608-5101 or the Company's securities counsel, Sichenzia Ross Friedman Ference LLP, attention Jay Yamamoto, at (212) 930-9700.

Very Truly Yours,

/s/ Elliot Maza

Elliot Maza
Chief Executive Officer