

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

FORM 8-K

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): August 18, 2008



(Exact name of registrant as specified in charter)

DE  
(State or Other Jurisdiction of  
Incorporation or Organization)

0-8092  
(Commission File  
Number)

94-1620407  
(I.R.S. Employer  
Identification No.)

323 Vintage Park Drive, Suite B, Foster City, California 94404  
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (650) 212-2568

With a copy to:  
Stephen M. Fleming, Esq.  
Law Offices of Stephen M. Fleming PLLC  
110 Wall Street, 11<sup>th</sup> Floor  
New York, New York 10005  
T: 516.833.5034  
F: 516.977.1209

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 Instructions 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))

---

**Item 4.01. Change in Registrants Certifying Accountant**

*Previous independent registered public accounting firm*

On August 18, 2008 (the "Resignation Date"), Williams & Webster, P.S. (the "Former Auditor") advised Oxis International, Inc. (the "Company") that it was resigning as the Company's independent registered public accounting firm. Except as noted in the paragraph immediately below, the reports of the Former Auditor on the Company's consolidated financial statements for the year ended December 31, 2007 and 2006 did not contain an adverse opinion or disclaimer of opinion, and such reports were not qualified or modified as to uncertainty, except for the uncertainty of going concern, audit scope, or accounting principle.

The reports of the Former Auditor on the Company's consolidated financial statements as of and for the years ended December 31, 2007 and 2006, contained an explanatory paragraph which noted that there was substantial doubt as to the Company's ability to continue as a going concern as the Company had significant and ongoing operating losses as of December 31, 2007 and 2006.

During the years ended December 31, 2007 and 2006, and through the Resignation Date, the Company has not had any disagreements with the Former Auditor on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the Former Auditor's satisfaction, would have caused them to make reference thereto in their reports on the Company's consolidated financial statements for such years.

During the years ended December 31, 2007 and 2006, and through the Resignation Date, there were no reportable events, as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has requested that Former Auditor furnish it with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements. A copy of this letter is attached hereto to this Form 8K as Exhibit 16.1.

*New independent registered public accounting firm*

On November 17, 2008 (the "Engagement Date"), the Company engaged Seligson & Gianattasio, LLP ("New Auditor") as its independent registered public accounting firm for the Company's fiscal year ended December 31, 2008. The decision to engage the New Auditor as the Company's independent registered public accounting firm was approved by the Company's Board of Directors.

During the two most recent fiscal years and through the Engagement Date, the Company has not consulted with the New Auditor regarding either:

1. application of accounting principles to any specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report was provided to the Company nor oral advice was provided that the New Auditor concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or
  2. any matter that was either the subject of a disagreement (as defined in Regulation S-K, Item 304(a)(1)(iv) and the related instructions) or reportable event (as defined in Regulation S-K, Item 304(a)(1)(v)).
-

**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**

Exhibit No.	Description of Exhibit
16.1	Letter from Williams & Webster, P.S.

**SIGNATURES**

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

**OXIS INTERNATIONAL INC.**

By: /s/ Maurice Spitz

\_\_\_\_\_  
Name: Maurice Spitz

Title: President and Acting CEO

Date: December 8, 2008

[Letterhead of Williams & Webster, P.S.]

December 8, 2008

Securities and Exchange Commission  
Office of the Chief Accountant  
100 F Street, NE  
Washington, DC 20549

Re: Oxis International, Inc.  
Commission File Number (000-08092)

Dear Sirs:

We are in agreement with the statements made by the above registrant in its Form 8-K dated December 8, 2008 except for the paragraph engaging the new auditor of which we have no knowledge.

Our independent auditor's report on the financial statements of Oxis International, Inc. for the periods ended December 31, 2007 and 2006 contained no adverse opinion or disclaimer of opinion, nor was it modified as to audit scope, accounting principles or uncertainties other than the ability to continue as a going concern.

There were no disagreements with Oxis International, Inc. on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure.

Sincerely,

/s/ Williams & Webster, P.S.

Williams & Webster, P.S.  
Certified Public Accountants  
Spokane, Washington