

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

FORM 8-K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of The
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): October 6, 2005

DATARAM CORPORATION

(Exact name of registrant as specified in charter)

New Jersey 1-8266 22-1831409

(State or other juris- (Commission (IRS Employer
diction of incorporation) File Number) Identification No.)

Route 571, P.O. Box 7528, Princeton, NJ 08543-7528

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (609) 799-0071

(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:

- 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 Changes in Registrant's Certifying Accountant

On October 6, 2005, Dataram Corporation ("The Company") engaged J.H. Cohn LLP as its independent registered public accounting firm to perform the Company's annual audit for its fiscal year ending April 30, 2006, and review of the Company's interim quarterly financial statements. The Company had previously engaged KPMG LLP as its principal accountants. On October 6, 2005 the Company dismissed KPMG LLP as its principal accountants. The decision to dismiss KPMG LLP and engage J.H. Cohn LLP was made by the Audit Committee of the Board of Directors.

In connection with the audits of the two fiscal years ended April 30, 2005 and 2004, and the subsequent interim period through October 6, 2005, there were no: (1) disagreements with KPMG LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements if not resolved to their satisfaction would have caused them to make reference in connection with their opinion to the subject matter of the disagreement or (2) reportable events as described by Item 304(a)(1)(v) of Regulation S-K.

The audit reports of KPMG LLP on the consolidated financial statements of Dataram Corporation and subsidiaries as of and for the years ended April 30, 2005 and 2004 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the previous two most recent fiscal years and in the subsequent interim period, the Company has not consulted with J.H. Cohn LLP on any matter.

The Registrant has provided KPMG LLP with a copy of the disclosures which it is making herein and has requested KPMG LLP to furnish it with a letter addressed to the Commission stating whether it agrees with the statements made by the Registrant in response to Item 304(a) of Regulation S-K. In response to this request, the Company has received a letter from KPMG LLP which is attached as an exhibit.

Item 9.01 Financial Statements and Exhibits.

The following exhibits are filed as part of this Report on Form 8-K/A:

1. Exhibit 16 - Letter of KPMG LLP re: change in certifying accountant.
2. Exhibit 99 - Press Release.

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 hereunto duly authorized.

DATARAM CORPORATION

By: MARK MADDOCKS

Date: October 12, 2005

Mark Maddocks, Vice President-Finance
and Chief Financial Officer

KPMG KPMG LLP Telephone 973 467 9650
New Jersey Headquarters Fax 973 467 7930
150 John F. Kennedy Parkway Internet www.us.kpmg.com
Short Hills, NJ 07078

October 12, 2005

Securities and Exchange Commission
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for Dataram Corporation and, under the date of July 8, 2005, we reported on the consolidated financial statements of Dataram Corporation and subsidiaries as of and for the years ended April 30, 2005 and 2004. On October 6, 2005, we were dismissed as principal accountants. We have read Dataram Corporation's statements included under Item 4.01 of its Form 8-K filed on October 12, 2005, and we agree with such statements, except that we are not in a position to agree or disagree with Dataram Corporation's statements that on October 6, 2005 Dataram Corporation engaged J.H. Cohn LLP as its independent registered public accounting firm to perform the Company's annual audit for its fiscal year ending April 30, 2006, and review of the Company's interim quarterly financial statements; that the decision to dismiss KPMG LLP and engage J.H. Cohn LLP was made by the Audit Committee of the Board of Directors; and that the Company has not consulted J.H. Cohn LLP on any matter during the previous two most recent fiscal years and subsequent interim period.

Very truly yours,

/s/ KPMG LLP

DATARAM Dataram Contact: Investor Contact:
Mark Maddocks, Joe Zappulla
Vice President-Finance, CFO Wall Street Investor
Relations
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DATARAM ANNOUNCES CHANGE OF AUDITOR

PRINCETON, N.J. October 6, 2005 -- Dataram Corporation (NASDAQ: DRAM) today announced that it is engaging J.H. Cohn LLP as its independent registered public accounting firm to perform the Company's annual audit for its fiscal year ending April 30, 2006 including the customary review of the Company's fiscal second and third quarter financial statements that will be filed during the fiscal year. The Company had previously engaged KPMG LLP and its predecessor firms to perform such services since 1969, including its most recent annual report on Form 10-K for the fiscal year ended April 30, 2005.

In connection with the audits of the two fiscal years ended April 30, 2005 and 2004, and the subsequent interim period through July 31, 2005, there were no disagreements with KPMG LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements if not resolved to their satisfaction would have caused them to make reference in connection with their opinion to the subject matter of the disagreement.

The audit reports of KPMG LLP on the consolidated financial statements of Dataram Corporation and subsidiaries as of and for the years ended April 30, 2005 and 2004 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

"Dataram has engaged KPMG for many years, and we have great respect for KPMG and the KPMG professionals with whom we have worked during that time," said Mark Maddocks, Dataram's Vice President and Chief Financial Officer. "However, it is clear that the auditing environment has changed in recent years, especially in light of the significant requirements imposed by Sarbanes-Oxley. We believe that J.H. Cohn will provide us with audit services of the highest quality, in a manner that is more efficient and suitable for a company our size."

ABOUT DATARAM CORPORATION

Dataram is a worldwide leader in the design and manufacture of high capacity, reliable and innovative memory solutions. With over 38 years of experience, Dataram provides customized memory solutions for OEMs and compatible memory for leading brands including HP, Dell, IBM, SGI, Sun Microsystems and Intel. For more information about Dataram, visit www.dataram.com

The information provided in this press release may include forward-looking statements relating to future events, such as the development of new products, pricing and availability of raw materials or the future financial performance of the Company. Actual results may differ from such projections and are subject to certain risks including, without limitation, risks arising from: changes in the price of memory chips, changes in the demand for memory systems, increased competition in the memory systems industry, order cancellations, delays in developing and commercializing new products and other factors described in the Company's most recent Annual Report on Form 10-K, filed with the Securities and Exchange Commission, which can be reviewed at <http://www.sec.gov>.