

INTERNATIONAL SHIPPING ENTERPRISES, INC.  
Form 8-K/A  
December 28, 2004

OMB APPROVAL  
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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

**AMENDMENT NO. 1  
to  
FORM 8-K  
ON 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): December 16, 2004

INTERNATIONAL SHIPPING ENTERPRISES, INC.  
(Exact Name of Registrant as Specified in Charter)

Delaware  
(State or Other Jurisdiction of  
Incorporation)

000-51047  
(Commission File  
Number)

57-1212493  
(IRS Employer  
Identification No.)

1225 Franklin Avenue, Suite 325, Garden City, New York  
(Address of Principal Executive Offices)

11530  
(Zip Code)

Registrant's telephone number, including area code: (516) 240-8025

Not Applicable  
(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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**Item 8.01. Other Events**

This amendment is being filed to correct certain typographical errors contained in the audited financial statements as of December 16, 2004 originally filed as Exhibit 99.1 to this Current Report on Form 8-K.

**Item 9.01. Financial Statements and Exhibits**

(c) Exhibits:

Exhibit 99.1 Audited Financial Statements

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**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.

Dated: December 23, 2004

INTERNATIONAL SHIPPING ENTERPRISES, INC.

By: /s/ Angeliki Frangou

Angeliki Frangou

Chairman, Chief Executive Officer and President

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