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**SECURITIES AND EXCHANGE COMMISSION**

**WASHINGTON, D.C. 20549**

**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): April 19, 2004

**SUN HYDRAULICS CORPORATION**

(Exact name of registrant as specified in its charter)

Florida  
(State or other jurisdiction of  
incorporation)

0-21835  
(Commission File Number)

59-2754337  
(IRS Employer Identification No.)

1500 West University Parkway  
Sarasota, Florida  
\_\_\_\_\_  
(Address of principal executive offices)

34243  
\_\_\_\_\_  
(Zip Code)

Registrant's telephone number, including area code: 941-362-1200

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**Item 4. Changes in Registrant's Certifying Accountant**

As previously announced, consistent with its philosophy that it is desirable to change auditors periodically, the Audit Committee of the Board of Directors of Sun Hydraulics Corporation (the "Registrant") determined to change auditors following completion of the audit of the Registrant's 2003 consolidated financial statements. On April 19, 2004, the Audit Committee engaged Grant Thornton LLP to audit the Registrant's consolidated financial statements for the year ended December 25, 2004.

The Registrant has not consulted Grant Thornton LLP during the two most recent fiscal years regarding the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on its financial statements or any matter that was subject to any disagreement or reportable event under Item 304(a)(1) of Regulation S-K.

**SIGNATURE**

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

SUN HYDRAULICS  
CORPORATION

By: /s/ Richard J. Dobbyn  
Richard J. Dobbyn  
Chief Financial Officer (Principal  
Financial and Accounting  
Officer)

Dated: April 21, 2004