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

FORM 10-K/A

**FOR ANNUAL AND TRANSITION REPORTS
PURSUANT TO SECTIONS 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2002

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____.

Commission File Number 0-22239

Autobytel Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State of Incorporation)

33-0711569
(I.R.S. Employer Identification No.)

**18872 MacArthur Boulevard
Irvine, California 92612-1400
Telephone: (949) 225-4500**

(Address, including zip code, and telephone number, including area code, of registrant's principal offices)

Securities registered pursuant to Section 12(b) of the Act: None

Securities registered pursuant to Section 12(g) of the Act:

Common Stock, par value \$0.001 per share
(Title of Class)

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Act). Yes No

Based on the closing sale price of \$3.05 for our common stock on the Nasdaq National Market System on June 28, 2002, the aggregate market value of outstanding shares of common stock held by non-affiliates was approximately \$89.5 million.

As of March 17, 2003, 31,251,382 shares of our common stock were outstanding.

Documents incorporated by reference. Portions of our Definitive Proxy Statement for the 2003 Annual Meeting, expected to be filed within 120 days of our fiscal year end, are incorporated by reference into Part III of this Form 10-K.

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

The undersigned registrant hereby amends its Annual Report of Form 10-K for the fiscal year ended December 31, 2002 by filing a revised Consent of Independent Accountants as Exhibit 23.1

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized, on the 28th day of March 2003.

AUTOBYTEL INC.

By: /s/ JEFFREY A. SCHWARTZ

Jeffrey A. Schwartz
Chief Executive Officer, President and Director

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.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u> /s/ MICHAEL FUCHS* </u> Michael Fuchs	Chairman of the Board and Director	March 28, 2003
<u> /s/ JEFFREY A. SCHWARTZ </u> Jeffrey A. Schwartz	Chief Executive Officer, President and Director (Principal Executive Officer)	March 28, 2003
<u> /s/ HOSHI PRINTER* </u> Hoshi Printer	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	March 28, 2003
<u> /s/ AMIT KOTHARI* </u> Amit Kothari	Vice President and Controller (Principal Accounting Officer)	March 28, 2003
<u> /s/ JEFFREY H. COATS* </u> Jeffrey H. Coats	Director	March 28, 2003
<u> /s/ ROBERT S. GRIMES* </u> Robert S. Grimes	Director	March 28, 2003
<u> /s/ MARK N. KAPLAN* </u> Mark N. Kaplan	Director	March 28, 2003

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ LAWRENCE W. LEPARD*</u> Lawrence W. Lepard	Director	March 28, 2003
<u>/s/ KENNETH J. ORTON*</u> Kenneth J. Orton	Director	March 28, 2003
<u>/s/ RICHARD A. POST*</u> Richard A. Post	Director	March 28, 2003
<u>/s/ MARK R. ROSS*</u> Mark R. Ross	Director	March 28, 2003

* Jeffrey A. Schwartz, by signing his name hereto, does hereby sign this document on behalf of each of the above-named officers and/or directors pursuant to powers of attorney duly executed by each such person.

By: /s/ JEFFREY A. SCHWARTZ
Jeffrey A. Schwartz
Attorney-in-Fact

CERTIFICATIONS

I, Jeffrey A. Schwartz, President and Chief Executive Officer of Autobyte Inc., certify that:

1. I have reviewed this annual report on Form 10-K of Autobyte Inc.;
2. Based on my knowledge, this annual report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by annual report;
3. Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this annual report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and we have:
 - a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this annual report is being prepared;
 - b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this annual report (the "Evaluation Date"); and
 - c) presented in this annual report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):
 - a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and
6. The registrant's other certifying officer and I have indicated in this annual report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: March 28, 2003

/s/ JEFFREY A. SCHWARTZ

Jeffrey A. Schwartz,
President and Chief Executive Officer

I, Hoshi Printer, Executive Vice President and Chief Financial Officer of Autobytel Inc., certify that:

1. I have reviewed this annual report on Form 10-K of Autobytel Inc.;
2. Based on my knowledge, this annual report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this annual report;
3. Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this annual report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and we have:
 - a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this annual report is being prepared;
 - b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this annual report (the "Evaluation Date"); and
 - c) presented in this annual report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):
 - a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and
6. The registrant's other certifying officer and I have indicated in this annual report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: March 28, 2003

/s/ HOSHI PRINTER

Hoshi Printer,
*Executive Vice President and
Chief Financial Officer*

EXHIBIT INDEX

<u>Number</u>	<u>Description</u>	<u>Sequentially Numbered Page</u>
2.1	Agreement and Plan of Merger dated October 14, 1999, entered into among Autobytel Inc. (formerly autobytel.com inc. ("Autobytel")), Autobytel Acquisition II Corp., A.I.N. Corporation, and shareholders of A.I.N. Corporation is incorporated herein by reference to Exhibit 2.1 of the Form 8-K filed with the Securities and Exchange Commission (the "SEC") on February 15, 2000 (the "February 2000 8-K")	
2.2	Amendment to Agreement and Plan of Merger dated January 25, 2000, entered into among Autobytel, Autobytel Acquisition II Corp., A.I.N. Corporation, and shareholders of A.I.N. Corporation is incorporated herein by reference to Exhibit 2.2 of the February 2000 8-K.	
2.3	Amendment No. 2 to Agreement and Plan of Merger dated February 14, 2000, entered into among Autobytel, Autobytel Acquisition II Corp., A.I.N. Corporation, and shareholders of A.I.N. Corporation is incorporated herein by reference to Exhibit 2.3 of the February 2000 8-K.	
2.4	Composite Conformed Acquisition Agreement, dated as of April 11, 2001 by and among Autobytel, Autobytel Acquisition I Corp. and Autoweb.com, Inc. ("Autoweb"), is incorporated herein by reference from Annex A to the Proxy Statement/Prospectus included as a part of Amendment No. 1 (filed on July 17, 2001) to the Registration Statement on Form S-4. (File No. 333-60798) originally filed with the SEC on May 11, 2001 and declared effective (as amended) on July 18, 2001 (the "S-4 Registration Statement")	
3.1	Amended and Restated Certificate of Incorporation of Autobytel certified by the Secretary of State of Delaware (filed December 14, 1998 and amended March 1, 1999) is incorporated herein by reference to Exhibit 3.1 of Amendment No. 2 (filed on March 5, 1999) to Autobytel's Registration Statement on Form S-1 (File No. 333-70621) originally filed with the SEC on January 15, 1999 and declared effective (as amended) on March 25, 1999 (the "S-1 Registration Statement")	
3.2	Second Certificate of Amendment of the Fifth Amended and Restated Certificate of Incorporation of Autobytel is incorporated herein by reference to Exhibit 3.1 of Form 10-Q for the Quarter Ended June 30, 1999 filed with the SEC on August 12, 1999.	
3.3	Third Certificate of Amendment of the Fifth Amended and Restated Certificate of Incorporation of Autobytel is incorporated herein by reference to Exhibit 3.3 of Form 10-K for the Year Ended December 31, 2001 filed with the SEC on March 22, 2002 (the "2001 10-K").	
3.4	Amended and Restated Bylaws of Autobytel is incorporated herein by reference to Exhibit 3.1 of Form 10-Q for the Quarter Ended September 30, 2000 filed with the SEC on November 13, 2000	
3.5	Amendment No.1 to Amended and Restated Bylaws of Autobytel is incorporated herein by reference to Exhibit 3.1 of Form 10-Q for the Quarter Ended September 30, 2001 filed with the SEC on November 14, 2001 (the "September 2001 10-Q")	
3.6	Amendment No. 2 to Amended and Restated Bylaws of Autobytel is incorporated herein by reference to Exhibit 3.1 of Form 10-Q for the Quarter Ended March 31, 2002 filed with the SEC on May 14, 2002 (the "March 2002 10-Q")	
4.1	Form of Common Stock Certificate of Autobytel is incorporated herein by reference to Exhibit 4.1 of the September 2001 10-Q.	

Number	Description	Sequentially Numbered Page
4.2	Amended and Restated Investors' Rights Agreement dated October 21, 1997 as amended from time to time, between Autobyte and the Investors named in Exhibit A thereto is incorporated herein by reference to Exhibit 4.2 of the S-1 Registration Statement.	
10.1	Form of Indemnification Agreement between Autobyte and its directors and officers is incorporated herein by reference to Exhibit 10.1 of the S-1 Registration Statement.	
10.2	Letter agreement dated July 28, 2000 between Autobyte and Andrew F. Donchak is incorporated herein by reference to Exhibit 10.4 of the Annual Report on Form 10-K for the Year Ended December 31, 2000 filed with the SEC on March 29, 2001 (the "2000 10-K")	
10.3	Employment Agreement, dated as of April 1, 2002 between Ariel Amir and Autobyte is incorporated herein by reference to Exhibit 10.6 of the March 2002 10-Q.	
10.4	1996 Employee Stock Purchase Plan is incorporated herein by reference to Exhibit 10.7 of Amendment No. 1 to the S-1 Registration Statement filed with the SEC on February 9, 1999 (the "S-1 Amendment")	
10.5	autobyte.com inc. 1998 Stock Option Plan is incorporated herein by reference to Exhibit 10.8 of the S-1 Amendment.	
10.6	autobyte.com inc. 1999 Stock Option Plan is incorporated herein by reference to Exhibit 10.30 of the S-1 Amendment.	
10.7	autobyte.com inc. 1999 Employee and Acquisition Related Stock Option Plan is incorporated herein by reference to Exhibit 10.1 of the Registration Statement filed on Form S-8 (File No. 333-90045) filed with the SEC on November 1, 1999.	
10.8	Amendment No. 1 to the autobyte.com inc. 1998 Stock Option Plan dated September 22, 1999 is incorporated herein by reference to Exhibit 10.2 of Form 10-Q for the Quarter Ended September 30, 1999 filed with the SEC on November 12, 1999.	
10.9	Amendment No. 1 to the autobyte.com inc. 1999 Stock Option Plan, dated September 22, 1999 is incorporated herein by reference to Exhibit 10.1 of Form 10-Q for the Quarter Ended September 30, 1999 filed with the SEC on November 12, 1999.	
10.10	Form of Autobyte Dealer Agreement, including Pre-Owned Cyberstore program is incorporated herein by reference to Exhibit 10.15 of the 2001 10-K.	
10.11†	Interactive Marketing Agreement dated June 30, 1999 between Autoweb.com and America Online, Inc. is incorporated herein by reference to Exhibit 10.16 of the 2001 10-K	
10.12†	Amendment No.1 to Interactive Marketing Agreement dated April 7, 2000 between Autoweb and America Online, Inc. is incorporated herein by reference to Exhibit 10.17 of the 2001 10-K	
10.13	Separation Agreement dated as of December 14, 2001 between Autobyte and Mark Lorimer is incorporated herein by reference to Exhibit 10.18 of the 2001 10-K.	
10.14	Separation Agreement dated as of January 17, 2002 between Autobyte and Dennis Benner is incorporated herein by reference to Exhibit 10.19 of the 2001 10-K.	
10.15	Form of Autoweb General Dealer Agreement is incorporated herein by reference to Exhibit 10.20 of the 2001 10-K.	
10.16	1996 Stock Option Plan and related agreements are incorporated herein by reference to Exhibit 10.5 of the S-1 Amendment.	
10.17	1996 Stock Incentive Plan and related agreements are incorporated herein by reference to Exhibit 10.6 of the S-1 Amendment.	

Number	Description	Sequentially Numbered Page
10.18	Form of Autobytel Gold Term Services Agreement is incorporated herein by reference to Exhibit 10.35 of the form 10-K for the Year Ended December 31, 1999 filed with the SEC on March 23, 2000.	
10.19	Form of CarSmart Internet Marketing Agreement is incorporated herein by reference to Exhibit 10.26 of the 2001 10-K.	
10.20	autobytel.com inc. Retirement Savings Plan is incorporated herein by reference to Exhibit 99.1 of the Registration Statement filed on Form S-8 (File No. 333-33038) with the SEC on June 15, 2000.	
10.21	autobytel.com inc. 2000 Stock Option Plan is incorporated herein by reference to Exhibit 99.1 of the Registration Statement filed on Form S-8 (File No. 333-39396) with the SEC on June 15, 2000.	
10.22	Employment Agreement dated as of April 18, 2001 between Autobytel and Hoshi Printer incorporated herein by reference to Exhibit 10.9 of Amendment No. 1 to the S-4 Registration Statement filed with the SEC on July 17, 2001	
10.23	Employment Agreement dated August 30, 1999 between Autobytel and Amit Kothari is incorporated herein by reference to Exhibit 10.37 of the 2000 10-K.	
10.24	autobytel.com inc. 2001 Restricted Stock Plan is incorporated herein by reference to Exhibit 4.3 to the Registration Statement filed on Form S-8 (File No. 333-67692) with the SEC on August 16, 2001 (the "August 2001 S-8")	
10.25	Amendment No. 1 to Employment Agreement dated as of January 30, 2002 between Autobytel and Amit Kothari is incorporated herein by reference to Exhibit 10.37 of the 2001 10-K.	
10.26	Autoweb 1997 Stock Option Plan is incorporated herein by reference to Exhibit 4.4 of the August 2001 S-8.	
10.27	Autoweb 1999 Equity Incentive Plan, as amended, is incorporated herein by reference to Exhibit 4.5 of the August 2001 S-8.	
10.28	Autoweb 1999 Directors Stock Option Plan is incorporated herein by reference to Exhibit 4.6 of the August 2001 S-8.	
10.29	Amendment No. 1 to the Auto-by-Tel Corporation 1996 Stock Incentive Plan is incorporated herein by reference to Exhibit (d)(2) of Schedule TO filed with the SEC on December 14, 2001 (the "Schedule TO")	
10.30	Amendment No. 2 to the autobytel.com inc. 1998 Stock Option Plan is incorporated herein by reference to Exhibit (d)(5) of the Schedule TO.	
10.31	Amendment No. 2 to the autobytel.com inc. 1999 Stock Option Plan is incorporated herein by reference to Exhibit (d)(8) of the Schedule TO.	
10.32	Amendment No. 1 to the autobytel.com inc. 1999 Employee and Acquisition Related Stock Option Plan is incorporated herein by reference to Exhibit (d)(10) of the Schedule TO.	
10.33	Amendment No. 1 to the autobytel.com inc. 2000 Stock Option Plan is incorporated herein by reference to Exhibit (d)(12) of the Schedule TO.	
10.34	Amendment No. 2 to the autobytel.com inc. 2000 Stock Option Plan is incorporated herein by reference to Exhibit 10.46 of the 2001 10-K.	
10.35	Form of Stock Option Agreement pursuant to Auto-by-Tel Corporation 1996 Stock Incentive Plan is incorporated herein by reference to Exhibit (d)(13) of the Schedule TO.	

Number	Description	Sequentially Numbered Page
10.36	Form of Stock Option Agreement pursuant to autobytel.com inc. 1998 Stock Option Plan is incorporated herein by reference to Exhibit (d)(14) of the Schedule TO.	
10.37	Form of Stock Option Agreement pursuant to autobytel.com inc. 1999 Stock Option Plan is incorporated herein by reference to Exhibit (d)(15) of the Schedule TO.	
10.38	Form of Stock Option Agreement pursuant to autobytel.com inc. 1999 Employee and Acquisition Related Stock Option Plan is incorporated herein by reference to Exhibit (d)(16) of the Schedule TO.	
10.39	Form of Stock Option Agreement pursuant to autobytel.com inc. 2000 Stock Option Plan is incorporated herein by reference to Exhibit (d)(17) of the Schedule TO.	
10.40	Form of Performance Stock Option Agreement pursuant to autobytel.com inc. 1999 Stock Option Plan is incorporated herein by reference to Exhibit (d)(18) of the Schedule TO.	
10.41	Form of Non-employee Directors Stock Option Agreement pursuant to Auto-by-Tel Corporation 1996 Stock Incentive Plan is incorporated herein by reference to Exhibit (d)(19) of the Schedule TO.	
10.42	Employment Agreement dated as of December 17, 2001 between Autobytel and Jeffrey Schwartz is incorporated herein by reference to Exhibit 10.54 of the 2001 10-K.	
10.43	Employment Agreement dated as of September 13, 2001 between Autobytel and John Honiotes is incorporated herein by reference to Exhibit 10.55 of the 2001 10-K.	
10.44†	Amendment Number 2 to Interactive Marketing Agreement, dated as of April 1, 2001 between Autoweb and America Online, Inc. is incorporated herein by reference to Exhibit 10.56 of the 2001 10-K	
10.45	Second Amended and Restated Operating Agreement, dated as of March 28, 2002, among Autobytel.Europe LLC, Autobytel and Pon Holdings B.V. is incorporated herein by reference to Exhibit 10.1 of the March 2002 10-Q	
10.46	Amendment to Second Amended and Restated Operating Agreement, dated as of April 24, 2002, among Autobytel.Europe LLC, Autobytel and Pon Holdings B.V. is incorporated herein by reference to Exhibit 10.2 of the March 2002 10-Q	
10.47	Amended and Restated License Agreement, dated as of March 28, 2002, among Autobytel.Europe LLC, Autobytel.Europe Holdings B.V. and Autobytel is incorporated herein by reference to Exhibit 10.3 of the March 2002 10-Q	
10.48	Consulting Services Agreement, dated March 1, 2002, between Autobytel and Jeffrey Coats is incorporated herein by reference to Exhibit 10.4 of the March 2002 10-Q	
10.49	Letter Agreement, dated March 19, 2002, between Autobytel and Robert Grimes is incorporated herein by reference to Exhibit 10.5 of the March 2002 10-Q	
10.50†	Amendment Number 3 to Interactive Marketing Agreement between Autoweb and American Online, Inc., dated as of March 1, 2002, is incorporated herein by reference to Exhibit 10.1 of Form 10-Q for the Quarter Ended June 30, 2002 filed with the SEC on August 14, 2002	
10.51†	Amendment Number 4 to Interactive Marketing Agreement between Autoweb and American Online, Inc., dated as of July 1, 2002, is incorporated herein by reference to Exhibit 10.1 of Form 10-Q for the Quarter Ended September 30, 2002 filed with the SEC on November 12, 2002	
10.52	Letter Agreement, dated October 1, 2002, between Andrew Donchak and Autobytel	
10.53	First Amendment, dated as of October 1, 2002, between Hoshi Printer and Autobytel	

Number	Description	Sequentially Numbered Page
10.54	Letter Agreement, dated as of October 1, 2002, between Stephen Ammons and Autobytel	
10.55	Letter Agreement, dated January 21, 2003, between Richard Walker and Autobytel	
10.56	Amendment No. 1 to Employment Agreement, dated as of January 2, 2003, between Jeffrey Schwartz and Autobytel	
10.57	Form of Dealer Agreement	
10.58	Letter agreement, dated March 10, 2003, between Autobytel and Robert Grimes	
16	Letter of Arthur Andersen LLP, dated May 22, 2002, is incorporated herein by reference to Exhibit 16 of Form 8-K filed with the SEC on May 22, 2002	
21.1	Subsidiaries of Autobytel.	
23.1*	Consent of PricewaterhouseCoopers LLP, Independent Accountants.	
23.2	Consent of Manheim Auctions.	
24.1	Power of Attorney (reference is made to the signature page)	
99.1	Chief Executive Officer Certification of Periodic Report, dated March 26, 2003.	
99.2	Chief Financial Officer Certification of Periodic Report, dated March 26, 2003	

† Confidential treatment has been requested with regard to certain portions of this document. Such portions were filed separately with the Securities and Exchange Commission.

* Filed herewith.

Consent of Independent Accountants

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (No. 333-90045, No. 333-77943, No. 333-33038, No. 333-39396, No. 333-67692 and No. 333-70334) of Autobyte Inc. of our report dated January 24, 2003, except for Note 18, as to which the date is February 28, 2003, relating to the financial statements and financial statement schedule as of and for the year ended December 31, 2002, which appears in this Form 10-K.

/S/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Orange County, California
March 25, 2003