



Roth's report on DWTS' consolidated financial statements at and for the period February 1, 1995 (date of inception) to September 30, 1995 did not contain any adverse opinion or disclaimer of opinion and was not modified as to uncertainty, audit scope or accounting principles.

Gately's report on Seahawk's consolidated financial statements at and for each of the years in the two-year period ended December 31, 1995 provided, among other things, that:

"As further discussed in Notes 1 and 7, subsequent to December 31, 1995, the Company purchased all of the common stock of Dynamic Web [sic] Transaction Systems, Inc. ("DYN"). For accounting purposes, the acquisition was treated as recapitalization of DYN with DYN as the inquiring [sic] corporation ("reverse acquisition"). Ongoing operations will be that of DYN and, consequently, the past results of the Company have no significance as to future operations of the Company. Absence [sic] this transaction, the Company could not have continued as a going concern."

Except for the foregoing, Gately's report did not contain any adverse opinion or disclaimer of opinion and was not modified as to uncertainty, audit scope or accounting principles.

There were no disagreements between the Registrant (including Seahawk or DWTS) and either Gately or Roth on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to such accountant's satisfaction, would have caused such accountant to make reference to the subject matter of the disagreement in connection with its report on the consolidated financial statements of Seahawk or DWTS, as the case may be.

Item 7. Financial Statements and Exhibits.

(a) Exhibits.

The following exhibits are filed herewith:

16.1 Letter of R. Andrew Gately & Co.\*

16.2 Letter of Allen G. Roth, P.A.\*

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SIGNATURES

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.

DYNAMICWEB ENTERPRISES, INC.

Dated: February 26, 1997

By/s/ Steve Vanechanos, Jr.

Steve Vanechanos, Jr.  
President

EXHIBIT INDEX

Exhibit Number

16.1 Letter of R. Andrew Gately & Co.\*

16.2 Letter of Allen G. Roth, P.A.\*

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\* To be filed by amendment.