
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A No. 1

CURRENT REPORT

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

Date of Report (Date of earliest event reported) February 19,
1997

DYNAMICWEB ENTERPRISES, INC.

(Exact name of registrant as specified in its charter)

| | | |
|--------------------------------------------------------------------|-----------------------------|------------------------------|
| New Jersey | 0-10039 | 22-2267658 |
| (State or other jurisdiction of incorporation) | (Commission File Number) | (IRS Employer Ident. No.) |
| 271 Route 46 West, Building F, Suite 209, Fairfield, New Jersey | | 07004 |
| (Address of principal executive offices) Code) | | (Zip |

Registrant's telephone number, including area code (201) 244-1000

N/A

(Former name or former address, if changed since last report.)

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.

* To be filed by amendment. The Registrant provided R. Andrew Gately & Co. ("Gately") with a copy of the disclosures made in this Report by telefacsimile on the date this Report was filed with the Commission. By letter to Gately dated February 26, 1997, the Registrant requested that (i) Gately furnish to the Registrant's counsel a letter addressed to the Commission stating whether Gately agreed with the statements made by the Registrant in this Report and (ii) Gately furnish such letter so that it could be filed with the Commission by March 12, 1997, which is ten business days after the filing of this Report on February 26, 1997. As of the time of the filing of Amendment No. 1 to this Report, the Registrant had not received any such letter from Gately.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this Form 8-K/A to be signed on its behalf by the undersigned hereunto duly authorized.

DYNAMICWEB ENTERPRISES, INC.

Dated: March 12, 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.

* To be filed by amendment.

February 28, 1997

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: DynamicWeb Enterprises, Inc.

Ladies and Gentlemen:

We have been furnished a Current Report on Form 8-K (the "Form 8-K") filed by DynamicWeb Enterprises, Inc. (the "Company") on February 26, 1997 to report a change in accountants. This firm audited the financial statements of DynamicWeb Transactions Systems, Inc., a predecessor to the Company, for the year ended September 30, 1995.

Please be advised that we agree with the statements made by the Company in the Form 8-K. We consent to the filing of this letter as an exhibit to the Form 8-K.

Very truly yours,

/s/Allen G. Roth, P.A.

ALLEN G. ROTH, P.A.