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SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 8-K/A No. 2

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 (Address of principal executive offices)	07004 (Zip Code)
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Registrant's telephone number, including area code (201) 244-1000

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

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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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\* Previously filed.

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: May 22, 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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\* Previously filed.

R. ANDREW GATELY & CO.  
Certified Public Accountants

May 12, 1997

Securities and Exchange Commission  
450 - 5th Street, N.W.  
Washington, D.C. 20549

Dear Sirs:

We have been furnished with a copy of the response to Item 4 of Form 8-K for the event that occurred on February 26, 1997, to be filed by our former client DynamicWeb Enterprises, Inc. We agree with the statements made in response to that item insofar as they relate to our firm.

Sincerely,

/s/ R. Andrew Gately & Co.

R. Andrew Gately & Co.

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5030 Katella Avenue, Suite 224 - Los Alamitos, California 90720  
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