

Securities and Exchange Commission

Washington, D.C. 20549

Amended

FORM 8-K/Amendment 2

CURRENT REPORT

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

Date of Report (Date of earliest event reported) February 14, 2002

eSAFETYWORLD, INC.

(Exact name of registrant as specified in its charter)

Nevada (State or other jurisdiction of incorporation)	0-29511 (Commission File No.)	11-3496415 (IRS Employer Identification No.)
80 Orville Drive Bohemia, New York (Address of principal executive offices)		11716 (Postal Code)

Registrant's telephone number, including area code:(631) 244-1454

Item 4. Changes in Registrant's Certifying Accountant

A copy of a letter from Eichler, Bergsman & Co., LLP ("Eichler") dated February 27, 2002 addressed to the Securities and Exchange Commission, was received by the Registrant on February 28, 2002. It has been included herewith as exhibit 16.4.

Item 7. Financial Statement and Exhibits

(c) Exhibits:

16.4 Letter from Eichler dated February 27, 2002.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this first amendment to the report to be signed on its behalf by the undersigned hereunto duly authorized.

eSAFETYWORLD, INC.

/s/ R. Bret Jenkins

Name: R. Bret Jenkins

Title: Chief Financial Officer

Date: February 28, 2002

Eichler Bergsman & Co., LLP
Certified Public Accountants
404 Park Avenue South - New York - New York 10016
Tel 212.447.90010- Fax 212.447.9006

Gilbert Bergman
Paul Fichler
Michael P. Silverman

United States Securities
and Exchange Commission
450 Fifth Street N.W.
Washington, D.C. 20549
Att: Filings

Re: In the matter of ESAFETYWORLD, Inc. (HO-09343)

Gentlemen:

We have previously submitted a letter dated, Feb 15, 2002 to our former client, ESAFETYWORLD, Inc. (the "Company") after their forwarding to us a draft copy of Form 8-K, that the Company intended to file with the SEC regarding the change of accountants. A copy of that letter is attached. In that letter to the Company we stated that we believed that the disclosures in the draft 8-K (copy attached) were inadequate and did not explain our disagreements and reasons, for our resignation in accordance with subparagraph (iv) and (v) of 304(a) (i) of Regulation 229.304. The following elaborates on the four concerns in that letter.

First, the 8-K did not reflect that if the changes we required in income recognition with respect to the June 30, 2001 annual report concerning complete reductions in the recognition of consulting fee income from other companies had not been made in accordance with our requirements, we would have then resigned or made, reference to the subject matter of such disagreement giving an adverse opinion in our report. This disclosure is required in the 8-K in accordance with subparagraph (iv) of the Regulation.

Second, with respect to the Company's December 31, 2001 second quarter we received the Company's trial balances, schedules and a draft I O-Q on February 12, 2002, Upon reviewing this material we had disagreements regarding the amount shown for goodwill ("Acquired Intangible"), deferred contract costs and loans and advances to related individuals and investments in companies related to insiders. If the Company had not then agreed to substantially increase the allowances and reserves for these items, we would have then resigned--Notwithstanding the increased reserves for these items, our continuing concerns about these items contributed to our subsequent decision to resign. This disclosure is required to be set forth in the 8-K in accordance with subparagraph (iv) of the Regulation.

Third, our letter to the Audit Committee, dated November 21, 2001 (copy attached) was delivered to the Company without our having received a copy of the NASD letter of November 5, 2001 (copy attached) that notified the Company of the NASD's intention to delist the Company. Our firm first received the November 5, 2001 letter, February 12, 2002. In our February 15, 2002 letter to the Company we stated that the November 21, 2001 letter is withdrawn and that the Company's Audit Committee should be notified of our action. The Company's action in securing from us the November 21, 2001 letter without disclosing to us the NASD letter of November 5, 2001 is one of the Primary reasons for our resignation and should be disclosed in the 8-K as required by subparagraph (v) of the Regulation.

Fourth, we did not see in advance or participate in the preparation of the Company's filing of the Form 12b-25 on September 28, 2001. In that filing, the Company included amounts for revenues and net income for the June 30, 2001 fiscal year without first discussing with us the disclosure of such amounts. Those amounts were first presented to us in trial balances and schedules, and then in a draft 10-K received approximately two days before, the 12b-25 filing.) Beginning shortly, before, September 28, 2001 we were beginning to question the Company's income recognition policy as it effected revenues and net income. For the 10-K filing we required substantial reductions in revenues and result net income, and would have then resigned if such reductions had not been made. We only learned that the 12b-25 contained the revenue and net income amounts when we read the reference to them on page 6 of the NASD letter of November 5, 2001 received by us on February 12, 2002. The failure to earlier disclose to us these amounts in that filing is another primary reason for our resignation. This disclosure is required under subparagraphs (iv) and (v) of the Regulation.

Based on the above we concluded that we can no longer rely on management's representations and that the foregoing should be disclosed in the 8-K.

Respectfully,

EBCO:blz
Enclosures

Eichler, Bergsman & Co., LLP