



March 15, 2002

Division of Corporate Finance  
Securities and Exchange Commission  
Mail Stop 3-9  
450 Fifth Street N.W.  
Washington, D.C. 20549

Re: Application for Withdrawal of Form S-2 filed on June 8, 2001, and as amended on  
October 3, 2001, October 5, 2001, and January 30, 2002  
SEC Commission File Number: 000-24778  
CIK: 901899  
CCC: xw3ons#o

To Whom It May Concern:

National Health & Safety Corporation (the "Company") submits this application for withdrawal of Form S-2 filed on June 8, 2001, and as amended on October 3, 2001, October 5, 2001 and January 30, 2002, under Rule 477 of Regulation C of the Securities Act of 1933.

The Form S-2 has not been made effective as of today, March 8, 2002. No securities were sold in connection with the offering on this Form S-2 and its amendments. Our grounds for withdrawing the application are that the Company elected not to pursue this offering. We understand that our fee for filing the Form S-2 will not be refunded. Please do not hesitate to contact our attorney for any further questions:

Lee Polson  
c/o Strasburger & Price, LLP  
600 Congress Avenue, Suite 2600  
Austin, Texas 78701

Thank you.

Sincerely yours,

**National Health & Safety Corporation**

By: Gary J. Davis  
Gary J. Davis, President

cc: Lee Polson