

SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

FORM 8-K/A

Current Report

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

Date of Report: July 21, 2000

SWIFTYNET.COM, INC.

(Exact name of registrant as specified in its charter)

Florida	0-25097	65-078-3722
(State or other jurisdiction Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

201 East Kennedy Boulevard, Suite 520, Tampa, FL 33602
(Address of principal executive offices) (Zip Code)

813-221-8927
(Registrant's telephone number, including area code)

17521 Crawley Road, Odessa, FL 33556
(Former name or former address, if changed since last report.)

Item 4. Change In Independent Accountants.

Effective July 21, 2000, SwiftyNet.com, Inc. (hereinafter "SwiftyNet") has engaged Semago & Co., P.A. as its independent auditors for the year ending December 31, 2000 to replace the firm of Pender Newkirk & Company, C.P.A., which was dismissed as its auditors effective July 21, 2000. The decision to change auditors was approved by SwiftyNet's Board of Directors.

The reports of Pender, Newkirk & Company, on the consolidated financial statements of SwiftyNet.com, Inc., from August 13, 1997 (inception) to December 31, 1999, did not contain an adverse opinion or a disclaimer of opinion and were not qualified as to uncertainty, audit scope or accounting principles.

There were no disagreements with Pender, Newkirk & Company on any matters of accounting principles or practices, financial statement disclosure or auditing scope and procedures in connection with the audits of SwiftyNet's consolidated financial statements for the two-year period ended December 31, 1999 or with regard to SwiftyNet's most recent 10-QSB filed May 13, 2000.

Item 7. Financial Statements and Exhibits.

See the letter from Pender Newkirk & Company attached.

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 thereunto duly authorized.

SWIFTYNET.COM, INC.
(Registrant)

Dated: July 21, 2000

/s/ Rachel Steele

RACHEL STEELE, President, Secretary

[PNC CPA'S letterhead]

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CHANGE IN CERTIFYING ACCOUNTANTS

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

Re: SwiftyNet.com, Inc.
File Reference No. 0-25097

Ladies and Gentlemen:

We have read the statements that we understand Swiftnet.com, Inc. will include under Item 4 of the Form 8-K report it will file regarding the recent change of auditors. We agree with such statements made regarding our firm. We have no basis to agree or disagree with other statements made under Item 4.

/s/ Pender Newkirk & Company
Pender Newkirk & Company
Certified Public Accountants
Tampa, Florida
July 21, 2000

[Pender Newkirk & Company Certified Public Accountants]
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[Member of Private Companies Practice Section and SEC Practice Section of
American Institute of Certified Public Accountants]