

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., who were 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 during the subsequent period preceding the dismissal date of July 21, 2000, including the period covered in SwiftyNet's 10-QSB filed May 13, 2000.

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Item 14. Exhibits, Financial Statement Schedules, and Reports on Form 8-K.

Exhibit	Description	Page(s)
(1)	Underwriting agreement	None
(2)	Plan of acquisition, reorganization, arrangement, liquidation or succession	None
(4)	Instruments defining the rights of security	

	<i>holders, including indentures</i>	<i>None</i>
(16)	<i>Letter on changes in certifying accountant</i>	
(16.1)	<i>Letter from Pender Newkirk</i>	<i>*</i>
(16.2)	<i>Amended letter from Pender Newkirk dated September 12, 2000</i>	<i>4</i>
(17)	<i>Letter on director resignator</i>	<i>None</i>
(21)	<i>Other documents or statements to security holders</i>	<i>None</i>
(23)	<i>Consents of Experts and Counsel</i>	<i>None</i>
(24)	<i>Power of Attorney</i>	<i>None</i>
(27)	<i>Financial Data Schedule</i>	<i>None</i>
(99)	<i>Additional Exhibits</i>	<i>None</i>

** Previously filed with Registrant's Form 8-k filed July 21, 2000*

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: September 14, 2000

*/s/ Rachel Steele

RACHEL STEELE, President, Secretary*

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

September 12, 2000

Ladies and Gentlemen:

We have read the statements made by the Issuer, SwiftyNet.com, Inc., set forth in Item 4 entitled "Change in Independent Accountants" of its 8-K, File No. 0-25097 in response to Item 304 of Regulation S-B and are in agreement with the statements contained therein. We have no basis to agree or disagree with other statements of the Issuer contained therein.

/s/ Pender Newkirk & Company

Pender, Newkirk & Company
Certified Public Accountants
Tampa, Florida
September 12, 2000