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CYBER CARE INC
Form 8-K/A
December 20, 2002

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 (Date of earliest event reported): December 10, 2002

CYBERCARE, INC.

(Exact name of registrant as specified in its charter)

FLORIDA	000-20356	65-0158479
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(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

2500 QUANTUM LAKE DRIVE, SUITE 1000, BOYNTON BEACH, FL 33426

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code. 561-742-5000

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

Item 4. Changes in Registrant's Certifying Accountant

On December 10, 2002, Ernst & Young LLP ("E&Y"), the independent accountants who were engaged as the principal accountants to audit the financial statements of CyberCare, Inc. (the "Registrant") and its subsidiaries, resigned as the Registrant's certifying accountants.

E&Y's report on the Registrant's financial statements for the past two years contained no adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles, except for certain conditions with respect to the Registrant's recurring losses from operations, operating cash flow deficiencies and negative working capital, as set forth in E&Y's Independent Auditor's Report dated March 1, 2002, which raises substantial doubt about the Registrant's ability to continue as a going concern.

The facts and circumstances that relate to E&Y's resignation, as far as they are known to the Registrant, are as follows: E&Y in a letter dated December 10, 2002, informed the Registrant that the client relationship between

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CyberCare, Inc. and Ernst & Young LLP has ceased. E&Y orally advised the Registrant that its decision to resign was based on fee related matters and other normal client continuance considerations.

During the two most recent fiscal years, and during the subsequent interim period preceding E&Y's resignation, there were no matters involving disagreements between E&Y and the Registrant on any matters of accounting principles or practices, financial statement disclosure, or auditing scope and procedures, which, if not resolved to the satisfaction of E&Y, would have caused it to make reference to the subject matter of the disagreements in their report.

On December 19, 2002, the Registrant delivered a copy of this Report on Form 8-K/A to E&Y, and requested E&Y to furnish the Registrant with a letter addressed to the Securities and Exchange Commission stating whether or not E&Y agrees with the statements made by the Registrant in response to this Item 4, and, if it does not agree, stating in what respect E&Y does not agree. The response letter of E & Y is attached hereto as Exhibit 16.1.

The Registrant has engaged Eisner LLP ("Eisner") as the Registrant's certifying accountants to audit the financial statements of the Registrant and its subsidiaries for its fiscal year ending December 31, 2002. During the Registrant's two most recent fiscal years and the interim period prior to its agreement to engage Eisner as the Registrant's principal accountants, neither the Registrant nor anyone on its behalf has consulted Eisner on either (i) the application of accounting principles to any transaction (completed or proposed) or (ii) the type of audit report that might be rendered on the Registrant's financial statements or (iii) any matter that was either the subject of a disagreement or a reportable event as such terms are defined in Item 304 of Regulation S-K.

On December 19, 2002, the Registrant delivered a copy of this Report on Form 8-K/A to Eisner, and requested Eisner to furnish the Registrant with a letter addressed to the Securities and Exchange Commission stating whether or not Eisner agrees with the statements made by the Registrant in response to this

Item 4, and, if it does not agree, stating in what respect Eisner does not agree. The response letter of Eisner is attached hereto as Exhibit 16.2.

Item 7. Exhibits

16.1 Letter from Ernst & Young LLP dated December 20, 2002

16.2 Letter from Eisner LLP dated December 20, 2002

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 hereunto duly authorized.

CyberCare, Inc.

a Florida Corporation

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Date: December 20, 2002

By: /s/ Joseph R. Forte

Joseph R. Forte, President and CEO