

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) July 12, 2000

HEALTH AND NUTRITION SYSTEMS INTERNATIONAL, INC.

(Exact name of registrant as specified in its charter)

FLORIDA

0-29245

65-0452156

(State or other jurisdiction
or incorporation)

(Commission File
Number

(IRS Employer
Identification No.)

3750 INVESTMENT LANE, SUITE 5, WEST PALM BEACH, FLORIDA

(Address of principal executive offices, including zip code)

Registrant's telephone number, including area code (561) 863-8446

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

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS

(c) Exhibits:

- (1) Letter of Butner & Kahle CPA, PA pursuant to Item 304(a)(3) of Regulation S-B.

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.

HEALTH AND NUTRITION SYSTEMS
INTERNATIONAL, INC.

By: /s/ Steve Pomerantz

Steve Pomerantz, Chief Executive Officer

Dated: July 31, 2000

July 25, 2000

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

Re: Health & Nutrition Systems International, Inc.

Gentlemen:

This letter shall confirm that the undersigned agrees with the statements made by Health & Nutrition Systems International, Inc. in its Current Report on Form 8-K filed with the Commission as of July 25, 2000, which Current Report announced the dismissal of the undersigned as its principal independent accountant.

Very truly yours,

Butner & Kahle CPAs PA