

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

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

Date of Report (Date of earliest event reported): February 26, 2001

PFSWEB, INC.

(Exact name of registrant as specified in its charter)

DELAWARE (State or other jurisdiction of incorporation)	000-28275 (Commission File Number)	75-2837058 (I.R.S. Employer Identification Number)
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500 NORTH CENTRAL EXPRESSWAY, PLANO, TX (Address of principal executive offices)	75074 (Zip Code)
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Registrant's telephone number, including area code: (972) 881-2900

NONE

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

Item 4. Changes in Registrant's Certifying Accountant

(a) Previous independent accountants

- (i) On February 26, 2001, PFSweb, Inc. and Arthur Andersen LLP terminated their client-auditor relationship.
- (ii) The reports of Arthur Andersen LLP on the 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.
- (iii) The Audit Committee of the Board of Directors of the Company approved the decision to change independent accountants.
- (iv) In connection with its audits for the two most recent fiscal years and through February 26, 2001, there have been no disagreements with Arthur Andersen LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Arthur Andersen LLP, would have caused them to make reference thereto in their report on the financial statements for such years.
- (v) During the two most recent fiscal years and through February 26, 2001, there have been no reportable events (as defined in Regulation S-K Item 304(a)(1)(v)).
- (vi) The Company has requested that Arthur Andersen LLP furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter, dated March 2, 2001, is filed as Exhibit 16 hereto.

(b) New independent accountants

The Company appointed KPMG LLP as its new independent accountants as of February 26, 2001.

Item 7. Exhibits

(c) Exhibits.

- 16. Letter from Arthur Andersen LLP to the Securities and Exchange Commission regarding change in certifying accountant.

SIGNATURE

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.

PFSweb, INC.

Dated: March 2, 2001

By: /s/ THOMAS J. MADDEN

Thomas J. Madden
Executive Vice President, Chief
Financial and Accounting Officer

EXHIBIT INDEX

EXHIBIT NUMBER -----	EXHIBIT -----
16	Letter from Arthur Andersen LLP to the Securities and Exchange Commission regarding change in certifying accountant.

Officer of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street Northwest
Washington, D.C. 20549

March 2, 2001

Dear Sir/Madam:

We have read paragraph (a) of item 4 included in the Form 8-K dated February 26, 2001 of PFSweb, Inc. to be filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

ARTHUR ANDERSEN LLP

cc: Mr. Thomas J. Madden, Chief Financial Officer
PFSweb, Inc.