

On August 19, 2002, the Company and WPCS engaged J.H. Cohn LLP, as their independent public accountants. Neither the Company nor WPCS previously consulted with J.H. Cohn regarding any matter, including but not limited to:

- o the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on the Company's financial statements; or
- o any matter that was either the subject matter of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-B and the related instructions) or a reportable event (as defined in Item 304(a)(1)(v) of Regulation S-B).

ITEM 7. Exhibits

1. Letter from N.I. Cameron, Inc., Chartered Accountants, dated August 20, 2002 (previously filed).
2. Letter from N.I. Cameron, Inc., Chartered Accountants, dated September 4, 2002.
3. Letter from Leonard Friedman, Certified Public Accountant, dated September 3, 2002.

[remainder intentionally blank]

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.

WPCS INTERNATIONAL INCORPORATED

By: /s/ ANDREW HIDALGO

Andrew Hidalgo,
President and
Chief Executive Officer

Dated: September 4, 2002

N.I. CAMERON INC. CHARTERED ACCOUNTANTS

#303 - 475 Howe Street
Vancouver, British Columbia
CANADA V6C 2B3

September 4, 2002

WPCS International Incorporated
140 South Village Avenue
Suite 20
Exton, Pennsylvania
USA 19341

Attention: Mr. Andrew Hidalgo, President and CEO

Dear Mr. Hidalgo:

We have read Item 4 included in the Form 8-K/A dated August 19, 2002, as amended, of WPCS International Incorporated filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Yours truly,

N.I. CAMERON INC.
CHARTERED ACCOUNTANTS

Per:

/s/ N.I. Cameron
N.I. Cameron, C.A.

LEONARD FRIEDMAN
Certified Public Accountant
385 Old Westbury Road
East Meadow, New York 11554
Tel. # (516) 735-0824
Fax # (516) 735-6301

September 3, 2002

WPCS Holdings, Inc.
140 South Village Avenue
Suite 20
Exton, Pennsylvania 19341

Attention: Mr. Andrew Hidalgo, President and CEO

Dear Mr. Hidalgo:

We have read Item 4 included in the Form 8-K/A dated August 19, 2002, as amended, of WPCS International Incorporated filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Yours truly,

LEONARD FRIEDMAN
Certified Public Accountant

/s/ Leonard Friedman
Leonard Friedman, C.P.A.