

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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) February 7, 2007
(January 24, 2007)

NetFabric Holdings, Inc.

(Exact name of registrant as specified in its charter)

Delaware

0-21419

76- 307819

(State or other jurisdiction
of Incorporation)

(Commission File Number)

(IRS Employer
Identification No.)

Three Stewart Court, Denville, NJ

07834

(Address of principal executive offices)

(zip code)

Registrant's telephone number, including area code - (973) 887-2785

(Former Name or Former Address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to
simultaneously satisfy the filing obligation of the registrant under any of the
following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17
CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR
240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the
Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the
Exchange Act (17 CFR 240.13e-4(c))

This Form 8-K/A amends a typographical error in the Form 8-K filed on January
26, 2007.

Item 4.01. Changes In Registrant's Certifying Accountant.

On January 24, 2007, the Board of Directors of NetFabric Holdings, Inc. (the
"Company") dismissed J.H. Cohn LLP ("JHC") as the Independent Registered Public
Accounting Firm of the Company.

The audit report of JHC on the financial statements of the Company as of and for
the two fiscal years ended December 31, 2005 and 2004 did not contain an adverse
opinion or a disclaimer of opinion nor was it modified as to uncertainty, audit
scope or accounting principles. The report contained an explanatory paragraph
about the Company's ability to continue as a going concern.

During the Company's two most recent fiscal years and through January 24, 2007,
there were no disagreements with JHC 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 JHC, would have caused
them to make reference to the subject matter of the disagreements in connection
with their reports. During our two most recent fiscal years, and the subsequent
interim period through the date JHC was dismissed, JHC did not advise the
Company as to any reportable events of the type described in Item
304(a)(1)(iv)(B) of Regulation S-B.

On January 24, 2007, the Company hired Goldstein Golub Kessler LLP ("GGK") to serve as the Company's Independent Registered Public Accounting Firm. During the period that JHC had acted as the Company's independent accountants, the Company did not consult with GGK on any matter that (i) involved the application of accounting principles to a specific completed or contemplated transaction, or the type of audit opinion that might be rendered on the Company's financial statements, in each case where written or oral advice was provided, that was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) was either the subject of a disagreement or event, as that term is described in Item 304(a)(1)(iv)(A) of Regulation S-B.

The Company has provided JHC with a copy of this disclosure and requested that they furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees or disagrees with the statements by the Company in this report and, if not, stating the respects in which it does not agree. A letter from JHC to such effect is attached hereto as Exhibit 16.1.

Item 9.01. Financial Statements And Exhibits

(d) Exhibits

Exhibit Number	Description
16.1	Letter from J.H. Cohn LLP, dated February 7, 2007.

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.

NETFABRIC HOLDINGS, INC.

Date: February 7, 2007

By: /s/ Fahad Syed

Name: Fahad Syed
Title: Chairman and CEO

EXHIBIT INDEX

Exhibit Number	Description
16.1	Letter from J.H. Cohn LLP, dated February 7, 2007.

February 7, 2007

Securities and Exchange Commission
100 F Street N.E.
Washington, DC 20549-7561

Ladies and Gentlemen:

We have read Item 4.01 of the 8-K/A dated February 7, 2007 of NetFabric Holdings, Inc. and are in agreement with the statements contained in the first, second, third and fifth paragraphs of Item 4.01 as they relate to our firm. We have no basis to agree or disagree with other statements of the registrant contained therein.

Very truly yours,

/s/ J.H. Cohn LLP

J.H. Cohn LLP

February 7, 2007

Uche D. Ndumele
212.536.4802
Fax: 212.536.3901
uche.ndumele@klgates.com

VIA EDGAR TRANSMISSION AND FEDEX

Ms. Babette Cooper
Staff Accountant
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549
Mail Stop 3561

Re: NetFabric Holdings, Inc.
Item 4.01 Form 8-K
Filed January 26, 2007
File No. 0-31553

Dear Ms. Cooper:

On behalf of NetFabric Holdings, Inc. (the "Company"), we hereby submit the Company's response to the comment of the staff (the "Staff") of the United States Securities and Exchange Commission (the "Commission") set forth in the Staff's letter dated February 1, 2007 regarding the above-referenced Form 8-K. For the convenience of the Staff, we have included the Staff's comment below followed by the Company's corresponding response. The Form 8-K/A, incorporating the Staff's comment, was filed on February 7, 2007.

Form 8-K Filed January 26, 2007

1. The letter from your former accountants filed as Exhibit 16 states the accountants are in agreement with the statements contained in the second, third and fifth paragraphs of your Form 8-K and they have no basis to agree or disagree with the other statements contained therein. We note that paragraph one discusses the former accountants dismissal and there is no fifth paragraph to your Form. Please file a letter from your former accountants that states whether they agree or disagree with the statements contained in the first and second paragraphs of your Form dated January 24, 2007.

Response

Due to the improper formatting of the disclosure in the Company's edgarized Form 8-K filed on January 26, 2007, the Company filed a Form 8-K/A on February 7, 2007 that included a letter from our former accountants stating whether they agree or disagree with the statements contained in the first, second, third and fifth paragraphs of the Form 8-K/A dated February 7, 2007.

Ms. Babette Cooper
Division of Corporation Finance
February 7, 2007
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The Company hereby acknowledges the following:

- o the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- o Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- o the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

/s/ Uche D. Ndumele

Uche D. Ndumele

cc: Via Facsimile
Fahad Syed
NetFabric Holdings, Inc
Facsimile: (973) 384-9061