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800AMERICA COM INC  
Form 10QSB  
August 15, 2002

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
FORM 10-QSB

QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES  
EXCHANGE  
ACT OF 1934

For the quarterly period ended June 30, 2002

TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT

For the transition period from \_\_\_\_\_ to \_\_\_\_\_  
Commission file number 000-28547

800America.com, Inc.

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(Exact name of small business issuer as specified in its charter)

Nevada

87-0567884

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(State or other jurisdiction of  
incorporation or jurisdiction)

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(IRS Employer  
Identification No.)

420 Lexington Avenue  
New York, New York 10170

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(Address of principal executive offices)

(800) 999-5048

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(Issuers telephone number)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15 (d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

There were 20,607,986 shares of common stock \$0.001 par value per share, issued and outstanding as of August 12, 2002.

Transitional Small Business Disclosure Format (Check one): Yes  No

PART I -- FINANCIAL INFORMATION

Item 1.  
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FINANCIAL STATEMENTS  
800AMERICA.COM, INC.  
New York, New York

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June 30, 2002  
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CONTENTS

	Page
Accountants' Review Report	1
Balance Sheets. . . . .	2
Statements of Income and Retained Earnings. .	3
Statements of Changes in Stockholders' Equity	4
Statements of Cash Flows. . . . .	5
Selected Notes to Financial Statements. . . .	6-7

Independent Accountants' Review Report

Board of Directors  
800America.com, Inc.  
New York, New York

We have reviewed the accompanying consolidated balance sheets of 800America.com, Inc. as of June 30, 2002, June 30, 2001 and December 31, 2001, and the related consolidated statements of income, shareholders' equity, and cash flows for the three months and six months ended June 30, 2002 and June 30, 2001. These financial statements are the responsibility of the company's management.

We conducted our review in accordance with standards established by the American Institute of Certified Public Accountants. A review of interim financial information consists principally of applying analytical procedures to financial data and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles for interim financial statements.

As discussed in Note number 9 of Selected Notes to Financial Statements, certain errors resulting in understatement of previously reported net income as of December 31, 2001 and June 30, 2001 were discovered by management of the Company during the current year. Accordingly, an adjustment has been made to the financial statements to correct the error.

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Piltz, Williams, LaRosa & Co.

August 12, 2002  
Biloxi, Mississippi

1

800America.com, Inc.  
Balance Sheets  
(Unaudited)

June 30, 2002	December 31, 2001	June 30, 2001
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