MEMBER: NATIONAL ASSOCIATION OF SECURITIES DEALERS . SECURITIES INVESTOR PROTECTION CORP.

November 1, 1999

United States Securities and Exchange Commission Division of Market Regulation 450 Fifth Street, N.W. Washington, DC 20549-1002 ESANT ETCHANGE COMMENTS.

ND 3 15-2

SIGN OF MARKET REGULATION

Re: Certification Pursuant to SEC Rule 15b7-3T

Dear Sir/Madam:

This letter is to advise you that All-Tech Direct, Inc. has a reasonable basis for believing that it is now Year 2000 ready and has completed all applicable milestones (including items defined in the SEC's Year 2000 Readiness Rule 15b7-3T). Subject to routine development and maintenance not related to the Year 2000 effort, all Year 2000 work is completed other than ongoing testing, and there are no known remaining systems, programming changes or checks to be made other than ongoing monitoring of outside providers or services (e.g., service bureaus, clearing brokers, market data services, etc.).

We understand that as a a part of the NASD's ongoing monitoring of member organizations regarding Year 2000 compliance, we may be contacted periodically to reconfirm our Year 2000 compliance status. Should we undertake any system changes that would change our compliance status as indicated above, we will promptly notify the NASD.

For information about our firms readiness, please contact Franklin I. Ogele, Esq. at (201) 782-0200, extension 216 or via e-mail at tranklino wattain.com.

Very truly yours,

Harvey Houtkin

Chief Executive Officer

Firm CRD File Number: 013992

cc: Robert D. Vilardo
NASD Year 2000 Program Office
15201 Diamondback Drive
Rockville, MD 20850