\_\_\_\_\_\_

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 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): April 16, 2002

Programmer's Paradise, Inc.

(Exact name of Registrant as specified in its charter)

Registrant's telephone number, including area code: (732) 389-8950

\_\_\_\_\_\_

Item 4. Change in Registrant's Certifying Accountant

Effective April 16, 2002, Programmer's Paradise, Inc. elected to change its certifying accountant and states the following:

- (i) Ernst & Young LLP ("Ernst & Young") was dismissed by Programmer's Paradise, Inc., effective April 16, 2002.
- (ii) Ernst & Young issued unqualified opinions on Programmer's Paradise, Inc.'s financial statements for the prior two audit periods.
- (iii) The decision to change accountants was recommended by the Audit Committee of the board of directors and approved by the board of directors.
- (iv) In connection with the audits of the Company's financial statements for the two years ended December 31, 2001, there were no disagreements with Ernst & Young, whether or not resolved, on any matter of accounting principles or practices, financial statement disclosure, auditing scope or procedure, which, if not resolved to Ernst & Young's satisfaction, would have caused it to make reference to the subject matter of the disagreement(s) in connection with its report. The Company has requested Ernst & Young to furnish it a letter addressed to the Commission whether it agrees with the above statements. A copy of that letter, dated April 19, 2002 is filed as Exhibit 16 to this 8-K.

Further, based on a recommendation from the Audit Committee, the board of

directors approved Amper, Politziner & Mattia P.A. as Programmer's Paradise, Inc.'s successor certifying accountant, effective April 17, 2002.

Item 7. Financial Statements, Pro-Forma Financial Information and Exhibits

- (c) Exhibits
  - 16. Letter from Ernst & Young

## 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.

PROGRAMMER'S PARADISE, INC.

Dated: April 19, 2002

By: /s/ Simon F. Nynens

\_\_\_\_\_ Simon F. Nynens

Chief Financial Officer

Index to Exhibits -----

Exhibit No.

Description 16

Letter from Ernst & Young

April 19, 2002

Securities and Exchange Commission 450 Fifth Street, N.W. Washington, DC 20549

Gentlemen:

We have read Item 4 of Form 8-K dated April 16, 2002, of Programmer's Paradise, Inc. and are in agreement with the statements contained in the first paragraph of Item 4 on page 2 therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ Ernst & Young LLP