

SECURITIES AND EXCHANGE COMMISSION

FORM S-8

Initial registration statement for securities to be offered to employees pursuant to employee benefit plans

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FILER

WINDSWEPT ENVIRONMENTAL GROUP INC

CIK: **814915** | IRS No.: **112844247** | State of Incorporation: **DE** | Fiscal Year End: **0430**
Type: **S-8** | Act: **33** | File No.: **333-86871** | Film No.: **99709308**
SIC: **4955** Hazardous waste management

Mailing Address
100 SWEENEYDALE AVE
BAY SHORE NY 11706

Business Address
100 SWEENEYDALE AVE
BAY SHORE NY 11706
5166947060

FORM S-8
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

WINDSWEPT ENVIRONMENTAL GROUP, INC.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation or organization)

11-2844247
(I.R.S. Employer Identification No.)

100 Sweeneydale Avenue, Bay Shore, New York
(Address of principal executive offices)

11706
(Zip Code)

Stock Option Grants Issued By the Board of Directors
(Full title of the plan)

Michael O'Reilly, President
Windswept Environmental Group, Inc.
100 Sweeneydale Avenue
Bay Shore, New York 11706
(Name and address of agent for service)

(516) 434-1300
(Telephone number, including area code, of agent for service)

copy to:
Neil M. Kaufman, Esq.
Kaufman & Moomjian, LLC
50 Charles Lindbergh Boulevard - Suite 206
Mitchel Field, New York 11553
(516) 222-5100

CALCULATION OF REGISTRATION FEE

<TABLE>
<CAPTION>

Title of each class of securities to be registered <S>	Amount to be registered <C>	Proposed maximum offering price per unit <C>	Proposed maximum aggregate offering price <C>	Amount of registration fee <C>
Common Stock, par value \$.0001 per share (the "Common Stock"), subject to stock options granted to employees and directors (2)	2,000,000	\$.01	\$ 20,000	6
	26,221	.115	3,015	1
	285,000	.13	37,050	10
	750,000	.1875	140,625	39
	200,000	.2031	40,620	11
	2,864,330	.22	630,153	176
	50,000	.3125	15,625	4
	850,000	.34	289,000	80
	171,407	.3438	58,930	16
	543,000	.375	203,625	57
	10,000	.3906	3,906	1
	50,000	.40	20,000	6
Total	7,799,958	--	\$1,462,548	\$407

<FN>
(1) Calculated solely for the purpose of determining the registration fee pursuant to Rule 457(h) under the Securities Act of 1933, based upon the price at which the options may be exercised.

(2) Pursuant to Rule 416, there are also being registered such indeterminable additional shares of Common Stock as may become issuable pursuant to stock splits, stock dividends or similar transactions.

</FN>
</TABLE>

EXPLANATORY NOTE:

In accordance with the Note to Part I of Form S-8, the information specified by Part I of Form S-8 has been omitted from this Registration Statement on Form S-8 for offers of Common Stock of Windswept Environmental Group, Inc. (the "Registrant").

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by the Registrant with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Exchange Act of 1934, as amended (the "Exchange Act") (Commission File No. 0-17072), are hereby incorporated into this Registration Statement on Form S-8 (this "Registration Statement") by reference thereto:

(a) The Registrant's Annual Report on Form 10-KSB for the fiscal year ended April 30, 1999; and

(b) The description of the Common Stock contained in the Registrant's Registration Statement on Form 8-A, including any amendment or report filed for the purpose of updating such description.

In addition, all documents subsequently filed by the Registrant pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act, prior to the termination of the offering of the Common Stock pursuant to the Options (the "Plan"), shall be deemed to be incorporated by reference in this Registration Statement and made a part hereof as of the date of filing of such documents. Any statement contained in a document incorporated or deemed to be incorporated by reference in this Registration Statement shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

The Registrant's Certificate of Incorporation, as amended to date, eliminates, in certain circumstances, the liability of directors of the Registrant for monetary damages for breach of their fiduciary duties as directors unless the breach involves: (i) a director's duty of loyalty to the Registrant or the Registrants' stockholders, (ii) acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) liability for unlawful payments of dividends or unlawful stock purchases

or redemptions by the Registrant or (iv) a transaction from which a director derived an improper personal benefit. Additionally, the Registrant's By-laws provide that any person who is made party to an action by reason of the fact that such person is or was a director, officer, advisor, employee or agent of the Registrant shall be indemnified by the Registrant to the fullest extent authorized by Delaware law, which

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indemnification shall not be deemed exclusive of any other rights to which any indemnified person may be entitled under any By-Law, agreement, vote of stockholders or disinterested directors or otherwise.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Set forth below are all exhibits to the Registration Statement:

Exhibit Number	Description
4.1	Form of Option Certificates for employees.
4.2	Form of Option Certificates for officers and directors.
4.3	Option Certificate for options to purchase 2,000,000 shares of Common Stock granted to Michael O'Reilly.
4.4	Option Certificate for options granted to David R. Behanna.
5.1	Opinion of Kaufman & Moomjian, LLC. 23.1 Consent of BDO Seidman, LLP.
23.2	Consent of Kaufman & Moomjian, LLC. (Included in legal opinion filed as Exhibit 5.1.)
24	Powers of Attorney (set forth on the Signature Page of the Registration Statement).

Item 9. Undertakings.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 (the "Securities Act") may be permitted to directors, officers and controlling persons of the Registrant pursuant to any of the provisions described under Item 6 above, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

The Registrant hereby undertakes that it will:

(1) File, during any period in which it offers or sells securities, a post-effective amendment to this registration statement to:

(a) include any prospectus required by Section 10(a)(3) of the Securities Act;

(b) reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement;

notwithstanding the forgoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in the volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement; and

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(c) Include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement; provided, however, the undertakings set forth in clauses (1)(a) and (1)(b) above shall not apply if the information required to be included in a post-effective amendment by such clauses is contained in periodic reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or 15(d) of the Exchange Act, that are incorporated by reference in the Registration Statement.

(2) For determining any liability under the Securities Act, treat each post-effective amendment as a new registration statement of the securities offered, and the offering of the securities at that time to be the initial bona fide offering; and

(3) File a post-effective amendment to remove from registration any of the securities that remain unsold at the termination of the offering.

The Registrant hereby further undertakes that, for purposes of determining liability under the Securities Act, each of the Registrant's annual reports pursuant to section 13(a) or section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Exchange Act) that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Town of Islip, State of New York, on the 10th day of September 1999.

WINDSWEPT ENVIRONMENTAL GROUP, INC.

By: /s/ Michael O'Reilly

Michael O'Reilly
Chairman, President and Chief Executive Officer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed on September 10, 1999 by the following persons in the capacities indicated. Each person whose signature appears below constitutes and appoints Michael O'Reilly and Daniel G. Rosenberg, or either of them, with full power of substitution, his/her true and lawful attorneys-in-fact and agents to do any and all acts and things in his/her name and on his/her behalf in his/her capacities indicated below which they or either of them may deem necessary or advisable to enable Windswept Environmental Group, Inc. to comply with the Securities Act of 1933, as amended, and any rules, regulations and requirements of the Securities and Exchange Commission, in connection with this Registration Statement including specifically, but not limited to, power and authority to sign for him/her in his/her name in the capacities stated below, any and all amendments (including post-effective amendments) thereto, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in such connection, as fully to all intents and purposes as we might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or said attorneys-in-fact's and agents' substitute or substitutes, may lawfully do or cause to be done by virtue thereof.

/s/ Michael O'Reilly Chairman, President and Chief Executive Officer
(Principal Executive Officer)

Michael O'Reilly

/s/ Daniel G. Rosenberg Chief Financial Officer (Principal Accounting
Officer)

Daniel G. Rosenberg

/s/ Anthony Towell Director

Anthony Towell

/s/ Samuel Sadove Director

Samuel Sadove

/s/ Joann O'Reilly Director

Joann O'Reilly

/s/ Kevin Phillips Director

Dr. Kevin Phillips

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WINDSWEPT ENVIRONMENTAL GROUP, INC

REGISTRATION STATEMENT ON FORM S-8

Exhibit Index

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- 4.4 Option Certificate for options granted to David R. Behanna.
- 5.1 Opinion of Kaufman & Moomjian, LLC.
- 23.1 Consent of BDO Seidman, LLP.
- 23.2 Consent of Kaufman & Moomjian, LLC. (Included in legal opinion filed as Exhibit 5.1.)
- 24 Powers of Attorney (set forth on the Signature Page of the Registration Statement).

OPTION CERTIFICATE NO. (1) / (2)
 WINDSWEPT ENVIRONMENTAL GROUP, INC.
 Options for the Purchase of Common Stock

This is to certify that (2) has been granted non-qualified stock options ("Options") which entitle her/him to subscribe on the form attached hereto for (3) authorized, validly issued, fully paid and non-assessable shares of common stock, \$.0001 par value per share, of Windswept Environmental Group, Inc. (the "Company") at a price of \$ (4) per share, subject to the terms and conditions set forth herein, upon surrender hereof at the offices of the Company during the exercise period defined below, together with full payment for the shares being purchased and accompanied at the time of each exercise by such executed documents as the Company may reasonably require to ensure that the common stock to be issued upon such exercise will be issued in compliance with applicable federal and state securities laws. Unless this certificate is so surrendered, the Options granted hereby shall be void and the certificate of no value. If exercised in part, upon surrender the Company will amend the option certificate and reissue a certificate to the option holder which represents the remainder of the options not yet exercised.

The Options represented hereby are exercisable in whole or in part by (2) from time to time but not earlier than (5) and prior to (6) and are non-transferable (except under the laws of descent and distribution). If employment is terminated within two years of the Grant Date for any reason whatsoever, this option certificate is forfeited and cancelled with no value. The holder of this certificate shall not have any of the rights of a stockholder in the Company by virtue of being such holder unless and until the Options are exercised.

Grant Date: (7)

WINDSWEPT ENVIRONMENTAL GROUP, INC.

/s/ Michael O'Reilly

 MICHAEL O'REILLY
 Chairman & CEO

Attest:

/s/

 Chief Financial Officer

See Attached Chart for Noted Information.

NON-QUALIFIED OPTIONS
 EMPLOYEES

<TABLE>
 <CAPTION>

(1) Option Certificate No.	(2) Name	(3) Number of Shares	(4) Exercise Price (in dollars)	(5) Exercisable Commencing	(6) Termination	(7) Grant Date
<S>	<C>	<C>	<C>	<C>	<C>	
1	Anderson, Ronalee	3,081	0.22	3/1/99	2/28/02	2/28/97
2	Anderson, Ronalee	7,500	0.22	12/29/99	12/28/02	12/29/97
1	Arzuaga, Gus	18,027	0.22	12/3/98	12/1/01	12/2/96
2	Arzuaga, Gus	14,196	0.22	12/29/99	12/28/02	12/29/97

1	Baez, Gabriel	13,173	0.22	12/3/98	12/1/01	12/2/96
2	Baez, Gabriel	10,379	0.22	12/29/99	12/28/02	12/29/97
1	Baez, Deivys	7,446	0.3438	7/21/01	7/20/04	7/21/99
1	Baker, Donald	9,075	0.3438	7/21/01	7/20/04	7/21/99
1	Baldwin, Arthur	22,880	0.22	12/3/98	12/1/01	12/2/96
2	Baldwin, Artie	50,000	0.22	12/29/99	12/28/02	12/29/97
4	Baldwin, Arthur	26,221	0.115	4/4/00	4/3/03	4/4/98
4	Baldwin, Arthur	50,000	0.375	11/13/00	11/12/03	11/13/98
1	Baldwin, Michael	10,400	0.22	12/3/98	12/1/01	12/2/96
2	Baldwin, Mike	8,195	0.22	12/29/99	12/28/02	12/29/97
1	Ball, Linda	11,787	0.22	12/3/98	12/1/01	12/2/96
2	Ball, Linda	12,500	0.22	12/29/99	12/28/02	12/29/97
1	Barbera, Alfred	9,867	0.22	12/3/98	12/1/01	12/2/96
2	Barbera, Alfred	7,770	0.22	12/29/99	12/28/02	12/29/97
1	Brickley, Robert	10,400	0.22	12/3/98	12/1/01	12/2/96
2	Brickley, Robert	8,195	0.22	12/29/99	12/28/02	12/29/97
1	Caldwell, Richard	8,000	0.22	12/2/98	12/1/01	12/2/96
1	Castro, Luis	6,806	0.3438	7/21/01	7/20/04	7/21/99
2	Chen, David Zhiming	10,400	0.22	12/29/99	12/28/02	12/29/97
3	Chen, David Zhiming	10,000	0.3906	8/18/99	8/17/04	8/18/99
2	Ciaccio, Joseph L.	4,992	0.22	12/29/99	12/28/02	12/29/97
2	Clark, Karen P.	2,500	0.22	12/29/99	12/28/02	12/29/97
1	Copeland, Matthew	13,173	0.22	12/3/98	12/1/01	12/2/96
2	Copeland, Mat	10,379	0.22	12/29/99	12/28/02	12/29/97
3	Copeland, Mat	30,000	0.13	3/13/00	3/12/03	3/13/98
1	Deegan, Dennis	10,285	0.3438	7/21/01	7/20/04	7/21/99
1	Domagala, Henryk	5,893	0.22	7/2/99	6/30/02	7/1/97
2	Domagala, Hanryk	8,840	0.22	12/29/99	12/28/02	12/29/97
1	Ferguson, Barbara	9,442	0.3438	7/21/01	7/20/04	7/21/99
1	Filiberto, Theresa	9,801	0.3438	7/21/01	7/20/04	7/21/99
1	Freidah, Richard	11,787	0.22	12/3/98	12/1/01	12/2/96
2	Friedah, Dick	9,287	0.22	12/29/99	12/28/02	12/29/97
2	Garbacz, Henryk	10,400	0.22	12/29/99	12/28/02	12/29/97
1	Garcia, Joseph	4,667	0.22	7/2/99	6/30/02	7/1/97
2	Garcia, Joseph	7,000	0.22	12/29/99	12/28/02	12/29/97
1	Garcia, Wilfredo	10,400	0.22	12/3/98	12/1/02	12/2/96

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2	Garcia, Willy	8,195	0.22	12/29/99	12/28/02	12/29/97
1	Gavigan, Josphe	16,640	0.22	12/3/98	12/1/01	12/2/96
1	Grosch, Wallace	17,333	0.22	12/3/98	12/1/01	12/2/96
2	Grosch, Wally	15,017	0.22	12/29/99	12/28/02	12/29/97
3	Grosch, Wallace	50,000	0.375	11/13/00	11/12/03	11/13/98
1	Harvey, David	21,331	0.22	12/3/98	12/1/01	12/2/96
2	Harvey, David	16,798	0.22	12/29/99	12/28/02	12/29/97
3	Harvey, David	50,000	0.40	10/2/01	10/1/03	10/2/98
1	Hernandez, Luis	6,050	0.3438	7/21/01	7/20/04	7/21/99
1	Horvath, Karol	5,893	0.22	7/2/99	6/30/02	7/1/97
2	Horvath, Karol	8,840	0.22	12/29/99	12/28/02	12/29/97
1	Jaramillo, Luis	6,806	0.3438	7/21/01	7/20/04	7/21/99
1	Jimenez, Dana	11,787	0.22	12/3/98	12/1/01	12/2/96
2	Jimenez, Dana	9,287	0.22	12/29/99	12/28/02	12/29/97
3	Jimenez, Dana	50,000	0.2031	3/30/01	3/29/04	3/30/99
2	Kelly, Paul G.	9,000	0.22	12/29/99	12/28/02	12/29/97
1	Koubiadis, John	6,101	0.22	12/3/98	12/1/01	12/2/96
2	Koubiadis, John	5,637	0.22	12/29/99	12/28/02	12/29/97
1	LaGrega, Anthony	11,787	0.22	12/3/98	12/1/01	12/2/96
1	Loch, William	50,000	0.375	10/16/99	10/15/03	10/16/98
1	Lopez, Augustin	2,773	0.22	7/2/99	6/30/02	7/1/97
2	Lopez, Augustin	6,240	0.22	12/29/99	12/28/02	12/29/97
1	Lopiccolo, Anthony	10,209	0.3438	7/21/01	7/20/04	7/21/99
1	Losito, Anthony	15,12	0.3438	7/21/01	7/20/04	7/21/99
1	Luce, Dick	7,901	0.22	2/28/97	3/1/99	2/28/02
1	Mazur, Michael	12,480	0.22	12/3/98	12/1/01	12/2/96
2	Mazur, Michael	9,828	0.22	12/29/99	12/28/02	12/29/97
1	McCalvin, S.J.	20,800	0.22	12/3/98	12/1/01	12/2/96
2	McCalvin, Jim	50,000	0.22	12/29/99	12/28/02	12/29/97
3	McCalvin, Jim	50,000	0.375	11/13/00	11/12/03	11/13/98
1	Michalkiewicz, Grazyna	4,622	0.22	3/1/99	2/28/02	2/28/97
2	Michalkiewicz, Grazyna	7,800	0.22	12/29/99	12/28/02	12/29/97
1	Michel, Thomas	6,779	0.22	3/1/99	2/28/02	2/28/97
2	Michel, Thomas	11,440	0.22	12/29/99	12/28/02	12/29/97
3	Michel, Thomas	40,000	0.13	3/13/00	3/12/03	3/13/98
1	Micheli, Jeffrey	21,333	0.22	12/3/98	12/1/01	12/2/96
2	Micheli, Jeff	100,000	0.22	12/29/99	12/28/02	12/29/97
3	Micheli, Jeff	50,000	0.375	11/13/00	11/12/03	11/13/98
1	Moreno, Carlos	6,806	0.3438	7/21/01	7/20/04	7/21/99

1	Mos, Laura	6,933	0.22	12/3/98	12/1/01	12/2/96
2	Mos, Laura	7,500	0.22	12/29/99	12/28/02	12/29/97
1	Mullady, Jenny	8,533	0.22	12/3/98	12/1/01	12/2/96
2	Mullady, Jenny	7,758	0.22	12/29/99	12/28/02	12/29/97
1	Murcia, Hector	13,173	0.22	12/3/98	12/1/01	12/2/96
2	Murcia, Hector	10,379	0.22	12/29/99	12/28/02	12/29/97
1	Nolasco, Rodrigo	6,050	0.3438	7/21/02	7/20/04	7/21/99
1	O'Hea, Lynette	8,670	0.3438	7/21/01	7/20/04	7/21/99

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1	O'Reilly Eric	8,200	0.22	12/29/99	12/28/02	12/29/97
1	O'Reilly, Tiffany	6,240	0.22	12/3/98	12/1/01	12/2/96
2	O'Reilly, Tiffany	5,500	0.22	12/29/99	12/28/02	12/29/97
1	Paciulli, John	4,211	0.22	3/1/99	2/28/02	2/28/97
2	Paciulli, John	7,107	0.22	12/29/99	12/28/02	12/29/97
3	Paciulli, John	50,000	0.3125	8/27/00	8/26/04	8/27/99
1	Peters, John	14,543	0.3438	7/21/01	7/20/04	7/21/99
1	Petrino, Victoria	6,101	0.22	12/3/98	12/1/01	12/2/96
1	Realmuto, Charles	14,667	0.22	12/3/98	12/1/01	12/2/96
2	Realmuto, Charles	11,000	0.22	12/29/99	12/28/02	12/29/97
3	Realmuto, Charles	25,000	0.13	3/13/00	3/12/03	3/13/98
1	Recinos, Luis	13,173	0.22	12/3/98	12/1/01	12/2/96
2	Recinos, Luis	10,379	0.22	12/29/99	12/28/02	12/29/97
1	Rivera, Walter	6,050	0.3438	7/21/01	7/20/04	7/21/99
1	Roe, George R., II	13,867	0.22	12/3/98	12/1/01	12/2/96
2	Roe, George	50,000	0.22	12/29/99	12/28/02	12/29/97
3	Roe, George	25,000	0.375	11/13/00	11/12/03	11/13/98
1	Rohani, Ali	10,180	0.3438	7/21/02	7/20/04	7/21/99
1	Rosado, Luis	13,089	0.3438	7/21/01	7/20/04	7/21/99
1	Rosenberg, David	16,640	0.22	12/3/98	12/1/01	12/2/96
2	Rosenberg, Dave	50,000	0.22	12/29/99	12/29/02	12/29/97
3	Rosenberg, David	50,000	0.375	11/13/00	11/12/03	11/13/98
1	Russell, Terrence	6,806	0.3438	7/21/01	7/20/04	7/21/99
1	Schrimpff, Douglas	13,867	0.22	12/3/98	12/1/01	12/2/96
2	Schrimpff, Doug	11,960	0.22	12/29/99	12/28/02	12/29/97
3	Schrimpff, Doug	50,000	0.13	3/13/00	3/12/03	3/13/98
4	Schrimpff, Doug	25,000	0.375	11/13/00	11/12/03	11/13/98
2	Schuler, Richard E.	14,000	0.22	12/29/99	12/28/02	12/29/97
1	Tarnawski, Edward	40,000	0.22	12/3/98	12/1/01	12/2/96
1	Vetter, Larry	14,933	0.22	12/3/98	12/1/01	12/2/96
2	Vetter, Larry	50,000	0.22	12/29/99	12/28/02	12/29/97
3	Vetter, Larry	25,000	0.375	11/13/00	11/12/03	11/13/98
1	Walsh, Christopher J.	7,111	0.22	3/1/99	2/28/02	2/28/97
2	Walsh, Christopher J.	12,000	0.22	12/29/99	12/28/02	12/29/97
3	Walsh, Christopher J.	50,000	0.13	3/13/00	3/12/03	3/13/98
1	Walsh, Harry	3,236	0.22	3/1/99	2/28/02	2/28/97
2	Walsh, Harry	5,460	0.22	12/29/99	12/28/02	12/29/97
1	Wang, Nancy	8,168	0.3438	7/21/01	7/20/04	7/21/99
1	White, Robert	13,173	0.22	12/3/98	12/1/01	12/2/96
1	Zabransky, Thomas	15,600	0.22	12/3/98	12/1/01	12/2/96
2	Zabransky, Tom	12,282	0.22	12/29/99	12/28/02	12/29/97
3	Zabransky, Tom	25,000	0.375	11/13/00	11/12/03	11/13/98
1	Zaccarini, Juan	9,867	0.22	12/3/98	12/1/01	12/2/96
2	Zaccarini, Juan	7,770	0.22	12/29/99	12/28/02	12/29/97
	TOTALS	2,216,958				

</TABLE>

4

OPTION CERTIFICATE NO. (1) / (2)
 WINDSWEPT ENVIRONMENTAL GROUP, INC.
 Options for the Purchase of Common Stock

This is to certify that (2) has been granted non-qualified stock options ("Options") which entitle her/him to subscribe on the form attached hereto for (3) authorized, validly issued, fully paid and non-assessable shares of common stock, \$.0001 par value per share, of Windswept Environmental Group, Inc. (the "Company") at a price of \$ (4) per share, subject to the terms and conditions set forth herein, upon surrender hereof at the offices of the Company during the exercise period defined below, together with full payment for the shares being purchased and accompanied at the time of each exercise by such executed documents as the Company may reasonably require to ensure that the common stock to be issued upon such exercise will be issued in compliance with applicable federal and state securities laws. Unless this certificate is so surrendered, the Options granted hereby shall be void and the certificate of no value. If exercised in part, upon surrender the Company will amend the option certificate and reissue a certificate to the option holder which represents the remainder of the options not yet exercised.

The Options represented hereby are exercisable in whole or in part by (2) from time to time prior to (5) and are non-transferable (except under the laws of descent and distribution). The holder of this certificate shall not have any of the rights of a stockholder in the Company by virtue of being such holder unless and until the Options are exercised.

Grant Date: (6)

WINDSWEPT ENVIRONMENTAL GROUP, INC.

/s/ Michael O'Reilly

 Michael O'Reilly
 Chairman & CEO

Attest:

/s/

 Chief Financial Officer

See Attached Chart for Noted Information.

NON QUALIFIED OPTIONS - OFFICERS & DIRECTORS

<TABLE>
 <CAPTION>

(1) Option Certificate No.	(2) Name	(3) Number of Shares	(4) Exercise Price (in dollars)	(5) Termination	(6) Grant Date
-----	-----	-----	-----	-----	-----

<S>	<C>	<C>	<C>	<C>	<C>
1	O'Reilly, JoAnn	50,000	0.22	9/26/01	9/26/96
2	O'Reilly, Joanne	50,000	0.22	12/28/02	12/29/97
3	O'Reilly, JoAnn	100,000	0.34	8/17/03	8/18/98
4	O'Reilly, JoAnn	100,000	0.1875	6/27/04	6/28/99
2	O'Reilly, Michael	200,000	0.22	12/28/02	12/29/97
3	O'Reilly, Michael	650,000	0.22	9/9/01	9/9/96
5	O'Reilly, Michael	250,000	0.34	8/17/03	8/18/98
6	O'Reilly, Michael	250,000	0.1875	6/27/04	6/28/99
2	Phillips, Kevin	90,000	0.13	3/16/03	3/17/98
2	Phillips, Kevin	100,000	0.34	8/17/03	8/18/98
3	Phillips, Kevin	100,000	0.1875	6/27/04	6/28/99
1	Sadove, Samuel S.	100,000	0.22	9/26/01	9/26/96
2	Sadove, Samuel S.	100,000	0.22	12/28/02	12/29/97
3	Sadove, Samuel S.	125,000	0.34	8/17/03	8/18/98
4	Sadove, Samuel S.	125,000	0.1875	6/27/04	6/28/99
1	Rosenberg, Daniel G.	150,000	0.2031	4/18/04	4/19/99
1	Schoenbart, Alan	150,000	0.22	12/29/02	12/29/97
3	Schoenbart, Alan W.	100,000	0.34	8/17/03	8/18/98
4	Schoenbart, Alan W.	50,000	0.375	11/12/03	11/13/98
1	Towell, Anthony P.	150,000	0.22	9/26/01	9/26/96
2	Towell, Anthony	150,000	0.22	12/28/02	12/29/97
3	Towell, Anthony P.	175,000	0.34	8/17/03	8/18/98
4	Towell, Anthony P.	175,000	0.1875	6/27/04	6/28/99
	TOTAL	3,490,000			

</TABLE>

OPTION CERTIFICATE NO. 2/O'REILLY
COMPREHENSIVE ENVIRONMENTAL SYSTEMS, INC.
Options for the Purchase of Common Stock

This is to certify that Michael O'Reilly ("O'Reilly") has been granted non-qualified stock options ("Options") which entitle him to subscribe on the form attached hereto for 2,000,000 authorized, validly issued, fully paid and non assessable shares of common stock, \$.0001 par value per share, of Comprehensive Environmental Systems, Inc. (the "Company") at a price of \$.01 per share, subject to the terms and conditions set forth herein, upon surrender hereof at the offices of the Company during the exercise period defined below, together with full payment for the shares being purchased and accompanied at the time of each exercise by such executed documents as the Company may reasonably require to ensure that the common stock to be issued upon such exercise will be issued in compliance with applicable federal and state securities laws. Unless this certificate is so surrendered, the Options granted shall be void and the certificate of no value. If exercised in part, upon surrender the Company will amend the option certificate and reissue a certificate to the option holder which represents the remainder of the options not yet exercised.

The Options represented hereby are exercisable in whole or in part by O'Reilly from time to time during the exercise period. The exercise period is the period of five years commencing on the earlier of (i) the date of termination of the employment of O'Reilly as Chief Executive Officer by the Company, if such ever occurs, (ii) the date of the death of O'Reilly, or (iii) the date of change of a majority of the Board of Directors of the Company other than through action by the Board of Directors in creating and filling vacancies on the Board, or change of controlling stockholders of the Company, if such ever occurs. These Options are non-transferable (except under the laws of descent and distribution). The holder of this certificate shall not have any of the rights of a stockholder in the Company by virtue of being such holder unless and until the Options are exercised.

The Options granted hereby shall not be diluted by stock splits, dividends, distributions, recapitalizations or otherwise occurring after the date hereof and, upon such occurrence, appropriate adjustments to the number of Options granted hereby shall be made by the Company.

Effective Date: September 12, 1996

Attest:

COMPREHENSIVE ENVIRONMENTAL SYSTEMS, INC.

/s/ David R. Behana

BY: /s/ Michael O'Reilly

TITLE: Authorized Signatory

AMENDED OPTION CERTIFICATE NO. 2/Behanna, David R.
WINDSWEPT ENVIRONMENTAL GROUP, INC,
Options for the Purchase of Common Stock

This is to certify that Behanna, David R. has been granted non-qualified stock options ("Options") which entitle her/him to subscribe on the form attached hereto for 93,000 authorized, validly issued, fully paid and non-assessable shares of common stock, \$.0001 par value per share, of Windswept Environmental Group, Inc. (the "Company") at a price of \$0.375 per share, subject to the terms and conditions set forth herein, upon surrender hereof at the offices of the Company during the exercise period defined below, together with full payment for the shares being purchased and accompanied at the time of each exercise by such executed documents as the Company may reasonably require to ensure that the common stock to be issued upon such exercise will be issued in compliance with applicable federal and state securities laws. Unless this certificate is so surrendered, the Options granted hereby shall be void and the certificate of no value. If exercised in part, upon surrender the Company will amend the option certificate and reissue a certificate to the option holder which represents the remainder of the options not yet exercised. The Company registered the common stock underlying these Options under the Securities Act of 1933, as amended, on or about August 1, 1995 on Form S-8.

The Options represented hereby are exercisable in whole or in part by Behanna, David R. from time to time prior to March 31, 2000 and are non-transferable (except under the laws of descent and distribution). The holder of this certificate shall not have any of the rights of a stockholder in the Company by virtue of being such holder unless and until the Options are exercised.

The Options granted hereby shall not be diluted by stock splits, dividends, distributions, recapitalizations or otherwise occurring after the date hereof and, upon such occurrence, appropriate adjustments to the number of Options granted hereby shall be made by the Company.

Effective Date: September 12, 1996

This option certificate reflects a repricing authorized by a Board Resolution dated December 2, 1996 and the exercise of 7,000 Options from an original grant of 100,000 Options.

WINDSWEPT ENVIRONMENTAL GROUP, INC.

/s/ Michael O'Reilly

MICHAEL O'REILLY
Chairman & CEO

Attest:

/s/ Daniel G. Rosenberg

Daniel G. Rosenberg
Chief Financial Officer

FORM OF SUBSCRIPTION

TO: Windswept Environmental Group, Inc.

The undersigned hereby irrevocably elects to exercise the right of purchase represented by the within certificate, and to purchase thereunder according to its terms, shares of the common stock of Windswept Environmental Group, Inc. (the "Company") at a purchase price per share of \$.375, as provided in the attached Option Certificate, requests that a certificate for such shares be issued in the name of Behanna, David R., and requests that to the extent that all of the options represented by the attached certificate are not being exercised hereby, that the Company issues a new option certificate identical in terms to that attached hereto modified only to reflect the reduction in the number of options outstanding.

Dated:

Signature of Holder of Options:

Name and address of
Holder of Options (Please Print)

Telephone:

Attest:

KAUFMAN & MOOMJIAN, LLC
50 Charles Lindbergh Boulevard - Suite 206
Mitchel Field, New York 11553

September 10, 1999

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

Re: Windswept Environmental Group, Inc.
Registration Statement on Form S-8
Stock Options

Dear Sirs/Madams:

We have acted as counsel to Windswept Environmental Group, Inc., a Delaware corporation (the "Corporation"), in connection with the registration under the Securities Act of 1933, as amended (the "Act") of 7,799,958 shares (the "Shares") of the common stock, par value \$.001 per share (the "Common Stock"), of the Corporation, issuable under various stock options (the "Options") granted by the Board of Directors of the Corporation (the "Plan"). In this regard, we have participated in the preparation of a Registration Statement on Form S-8 (the "Registration Statement") relating to the Shares.

We advise you that we have examined originals or copies, certified or otherwise identified to our satisfaction, of (i) the Corporation's Certificate of Incorporation, as amended to date, (ii) the Corporation's By-laws, as amended to date, (iii) the records of corporate proceedings of the Corporation, including, but not limited to, the Written Consent in Lieu of Meeting of the Board of Directors dated as of August 31, 1999 and the Written Consent in Lieu of Meeting of the Compensation Committee of the Board of Directors dated as of July 21, 1999, at which time the Options were ratified, confirmed and approved and 7,799,958 shares of Common Stock were authorized and reserved for issuance under the Options and (iv) such other agreements, certificates, instruments and documents, and we have made such examination of law, as we have deemed appropriate as the basis for the opinions hereinafter expressed. In making such examinations, we have assumed the genuineness of all signatures, the authenticity of all documents presented to us as original documents, the adequacy and legal sufficiency of the consideration being tendered to the Corporation in exchange for the Shares and the conformity to authentic original documents of documents presented to us as certified or photostatic copies.

Based upon and subject to the foregoing, we are of the opinion that

the Shares have been duly authorized, and, when issued and delivered in accordance with the Options and any applicable option certificates issued pursuant to the Options, shall be validly issued, fully paid and non-assessable.

We hereby consent to be named in the Registration Statement and to the filing of this opinion as Exhibit 5 to the Registration Statement.

Very truly yours,

/s/ Kaufman & Moomjian, LLC

Kaufman & Moomjian, LLC

CONSENT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Windswept Environmental Group, Inc.
Bay Shore, New York

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated August 11, 1999, relating to the consolidated financial statements of Windswept Environmental Group, Inc. appearing in the Company's Annual Report on Form 10-KSB for the year ended April 30, 1999.

/s/ BDO SEIDMAN, LLP

BDO SEIDMAN, LLP

Melville, New York
September 10, 1999