

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-QSB

(Mark One)

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

For the quarterly period ended OCTOBER 31, 2006

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

For the transition period from _____ to _____

Commission file number 333-68008

EFOODSAFETY.COM, INC.

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

NEVADA

(State or other jurisdiction of incorporation or organization)

62-1772151

(I.R.S. Employer Identification No.)

7702 E. DOUBLETREE RANCH ROAD, SUITE 300, SCOTTSDALE, ARIZONA 85258

(Address of principal executive offices)

(480) 607-2606

(Issuer's telephone number)

(Former name or former address, if changed since last report)

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

Indicate by check mark whether the registrant is a shell company (as defined by Rule 12b-2 of the Exchange Act). Yes No

APPLICABLE ONLY TO CORPORATE ISSUERS

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: 182,914,480 common shares issued and outstanding as of October 31, 2006

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

PART 1 - FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

EFOODSAFETY.COM, INC. & SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

(Unaudited)

	October 31, 2006	April 30, 2006
Assets:		
Current Assets		
Cash	\$ 1,128,421	\$ 1,068,950
Prepaid expenses	1,071,489	2,060,000
Due from shareholders	360	-
	-----	-----
Total Current Assets	2,200,270	3,128,950
	-----	-----
Fixed Assets		
Computers and accessories	3,080	3,080
Equipment	3,121	3,121
Furniture and fixtures	1,042	1,042
Accumulated Depreciation	(1,166)	(488)
	-----	-----
Total Fixed Assets	6,077	6,755
	-----	-----
Non-Current Assets		
Loan Receivable	100,000	-
Prepaid expense	2,000,000	2,000,000
	-----	-----
Total Non-Current Assets	2,100,000	2,000,000
	-----	-----
Total Assets	\$ 4,306,347	\$ 5,135,705
	=====	=====

EFOODSAFETY.COM, INC. & SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(continued)

<TABLE>
<CAPTION>

	(Unaudited)	
	October 31, 2006	April 30, 2006
Liabilities:		
Current Liabilities		
<S>	<C>	<C>
Accounts payable	\$ 108,239	\$ 76,127
Accrued expenses	1,517	1,821
Due to Nutralab	63,801	28,265
	-----	-----
Total current liabilities	173,557	106,213
	-----	-----
Long-Term Liabilities		

Notes payable	467,909	507,984
Accrued interest	125,490	109,696
Total long-term liabilities	593,399	617,680
Total Liabilities	766,956	723,893
Stockholders' Equity:		
Common Stock, \$.0001 Par Value		
Authorized 500,000,000 shares, Issued		
182,914,480 at October 31, 2006		
and 176,514,480 at April 30, 2006	18,291	17,651
Paid-In Capital	21,689,853	20,437,993
Deficit Accumulated During the		
Development Stage	(18,168,753)	(16,043,832)
Total Stockholders' Equity	3,539,391	4,411,812
Total Liabilities and		
Stockholders' Equity	\$ 4,306,347	\$ 5,135,705

</TABLE>

The accompanying notes are an integral part of these financial statements.

EFOODSAFETY.COM, INC. & SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

<TABLE>
<CAPTION>

	(Unaudited) For the three months ended October 31,		(Unaudited) For the six months ended October 31,		
	2006	2005	2006	2005	
<S>	<C>	<C>	<C>	<C>	
Revenues	\$ 197,779	\$ -	\$ 698,758	\$ -	-
Expenses					
Sales and marketing	78,955	60,800	986,269	60,800	
Research and development	43,614	43,438	56,819	43,438	
Consulting	529,000	-	1,044,000	896,202	
Legal settlements	10,950	-	400,950	-	
General and administrative	165,128	79,336	335,253	275,609	
Total Expenses	827,647	183,574	2,823,291	1,276,049	
Other Income (Expense)					
Interest income	7,446	-	14,837	3	
Dividend income	396	-	396	308	
Gain/Loss on sale of					
marketable securities	-	-	173	529	
Interest Expense	(7,946)	(24,725)	(15,794)	(37,448)	
Write-off of Goodwill	-	(1,699,169)	-	(1,699,169)	
Total Other Income (Expense)	(104)	(1,723,894)	(388)	(1,735,777)	
Net Income (Loss) from Continuing Operations	(629,972)	(1,907,468)	(2,124,921)	(3,011,826)	
Discontinued Operations					
Income (Loss) from Discontinued Operations	-	(1,623)	-	(289,491)	

Net Income (Loss)	\$	(629,972)	\$	(1,909,091)	\$	(2,124,921)	\$	(3,301,317)
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EFOODSAFETY.COM, INC. & SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(Continued)

<TABLE>
<CAPTION>

	(Unaudited) For the three months ended October 31,		(Unaudited) For the six months ended October 31,		
	2006	2005	2006	2005	
Income (Loss) per common share					
<S>	<C>	<C>	<C>	<C>	
Continuing operations	\$	- \$	(0.02) \$	(0.01) \$	(0.03)
Discontinued operations		-	-	-	-
Net Income (Loss)	\$	- \$	(0.02) \$	(0.01) \$	(0.03)
Weighted Average Shares		182,884,044	117,044,009	180,276,436	113,865,262

</TABLE>

The accompanying notes are an integral part of these financial statements.

EFOODSAFETY.COM, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

<TABLE>
<CAPTION>

	For the six months ended October 31,		
	2006	2005	
CASH FLOWS FROM OPERATING ACTIVITIES:			
<S>	<C>	<C>	
Net Loss	\$	(2,124,921) \$	(3,301,317)
Adjustments used to reconcile net loss to net cash provided by (used in) operating activities:			
Depreciation		678	-
Common stock issued for expenses		890,000	1,081,202
Gain/Loss on sale of marketable securities		-	(529)

Write-off of Goodwill	-	1,699,169	
(Increase) Decrease in Prepaid Expenses & Deposits		988,511	8,800
(Increase) Decrease in Loans Receivable	(100,000)		-
Increase (Decrease) in Accounts Payable	32,112		(20,025)
Increase (Decrease) in Accrued Expenses	35,232		1,658
Increase (Decrease) in Accrued Interest	15,794		37,447
	-----	-----	
Net Cash Used in continuing activities	(262,594)		(493,595)
Net Cash Used in discontinued activities	-		7,905
	-----	-----	
Net Cash Used in operating activities	(262,594)		(485,690)
	-----	-----	

CASH FLOWS FROM INVESTING

ACTIVITIES:

Cash acquired from MedElite	-	831	
Purchase of fixed assets	-	(3,121)	
Dividends reinvested in marketable securities	-	(566)	
Proceeds from sale of marketable securities	-	166,379	
	-----	-----	
Net cash provided by (used in) continuing activities	-	163,523	
Net cash provided by (used in) discontinued activities	-	(1,618)	
	-----	-----	
Net cash provided by investing activities	-	161,905	
	-----	-----	

CASH FLOWS FROM FINANCING

ACTIVITIES:

Proceeds from sale of stock	362,500	-	
Proceeds from loans	-	413,200	
Payments on shareholder loans	(40,435)	-	
	-----	-----	
Net cash provided by Financing Activities	322,065	413,200	
	-----	-----	

Net (Decrease) Increase in Cash and Cash Equivalents	59,471	89,415	
Cash and Cash Equivalents at Beginning of Period	1,068,950	38,336	
	-----	-----	
Cash and Cash Equivalents at End of Period	\$ 1,128,421	\$ 127,751	
	=====	=====	

</TABLE>

EFOODSAFETY.COM, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)
(continued)

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:

Cash paid during the year for:

Interest	\$	-	\$	-
Franchise and income taxes	\$	-	\$	-

SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES:

On August 24, 2005, the Company issued 1,500,000 shares of common stock as payment for notes payable of \$300,000.

On August 31, 2005, the Company issued 10,000,000 restricted shares of common stock, par value \$.0001, to acquire MedElite, Inc.

On January 31, 2006, the Company issued 6,130,000 shares of common stock as repayment for shareholder loans totaling \$690,034 and accrued interest

of \$14,143.

In September 2005, the Company issued 78,354 shares of common stock for principal and interest on convertible debentures. The transaction was valued at \$27,424.

In March 2006, the Company issued 137,617 shares of common stock for principal and interest on convertible debentures. The transaction was valued at \$60,551.

The accompanying notes are an integral part of these financial statements.

EFOODSAFETY.COM, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of accounting policies for eFoodSafety.com, Inc. & Subsidiaries (formerly a development stage company) is presented to assist in understanding the Company's consolidated financial statements. The accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the consolidated financial statements.

Interim Financial Statements

The unaudited consolidated financial statements for the six months ended October 31, 2006 reflect, in the opinion of management, all adjustments (which include only normal recurring adjustments) necessary to fairly state the financial position and results of operations for the three and six months ended October 31, 2006 and 2005. Operating results for interim periods are not necessarily indicative of the results which can be expected for full years.

Organization and Basis of Presentation

The Company was incorporated in Nevada on October 28, 1996 as DJH International, Inc. to market products through the Internet. On October 16, 2000, the Company entered into an agreement and plan of reorganization with Global Procurement Systems, Inc. ("GPS") whereby the Company acquired GPS. This business combination was accounted for as a reverse merger with GPS being the surviving entity for financial reporting purposes. As a result of the acquisition, the Company issued 37,620,000 shares of common stock in exchange for the outstanding shares of GPS and changed its name to eFoodSafety.com, Inc.

GPS was incorporated under the laws of the State of Nevada on January 28, 1998. The Company has been in the development state since January 28, 1998 and although planned principal operations have commenced, there has been no significant revenue therefrom.

On October 29, 2003, the Company issued 1,500,000 restricted shares of common stock to acquire Ozone Safe Food, Inc. As of October 29, 2003, Ozone Safe Food, Inc. was a wholly owned subsidiary of the Company. On August 24, 2005, the Company sold Ozone Safe Food, Inc. in exchange for the 1,500,000 shares and the

agreement to pay a percentage of gross sales of equipment during the period ending December 31, 2008.

In May 2004, the Company issued 1,000,000 restricted shares of common stock to acquire Knock-Out Technologies, Ltd. ("Knock-Out") as a wholly-owned subsidiary of the Company. Knock-Out is to be a manufacturer of all-natural, non-toxic, food-grade products.

On August 31, 2005, the Company issued 10,000,000 restricted shares of common stock to acquire MedElite, Inc. as a wholly-owned subsidiary of the Company. MedElite distributes clinically proven products to physicians who then prescribe the products for their patients. It is the exclusive U.S. distributor of the Talsyn(TM) product line that has been clinically proven to facilitate and improve the appearance, redness and strength of scars.

EFOODSAFETY.COM, INC. & SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Nature of Business

The Company was organized as a vehicle to provide methods and products to ensure the safety of fruits and vegetables being marketed worldwide. With the sale of Ozone Safe Food, Inc. the Company changed direction to become a company dedicated to improving health conditions around the world through its innovative technologies. The Company's Knock-Out Technologies, Ltd. subsidiary has developed an environmentally safe sporicidal product formulated entirely of food-grade components that eradicates anthrax and a germicidal product, Big 6 Plus - EPA Reg. No 82723-1 that kills six major bacteria: E-coli, Listeria, Pseudomonas, Salmonella, Staphylococcus, and Streptococcus, Avian Influenza and Black Mold. The sporicidal product has completed its final efficacy laboratory study requisite for EPA registration. The Company's MedElite, Inc. subsidiary distributes clinically proven products to physicians who then prescribe the products for their patients. It is the exclusive U.S. and worldwide distributor of the Talsyn(TM)-CI/bid Scar Cream that has been clinically proven to facilitate and improve the appearance, redness and strength of scars. The Company is also a distributor for Cinnergen(TM), a non-prescription liquid whole food nutritional supplement that promotes healthy glucose metabolism, and most recently became a distributor for Trimmendous(TM), a weight loss formula focusing on the body's 24-hour metabolic process.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents to the extent the funds are not being held for investment purposes.

Pervasiveness of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles required management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Business Condition

These accompanying consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities and commitments in the normal course of business. As of October 31, 2006, the Company has accumulated operating losses of \$18,168,753 since its inception. The continuation of the Company is dependent upon the continuing financial support of directors and stockholders.

EFOODSAFETY.COM, INC. & SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

These conditions raise substantial doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments that might arise from this uncertainty.

Principles of Consolidation

The consolidated financial statements for the six months ended October 31, 2006 and 2005 and the year ended April 30, 2006 include the accounts of eFoodSafety.com, Inc. and its subsidiaries Ozone Safe Food, Inc., Knock-Out Technologies, Ltd., and MedElite, Inc. Ozone Safe Food, Inc. was acquired by the Company on October 29, 2003 and disposed of on August 24, 2005. Knock-Out Technologies, Ltd. was acquired by the Company in May 2004. MedElite, Inc. was acquired by the Company on August 31, 2005.

The results of subsidiaries acquired or sold during the year are consolidated from their effective dates of acquisition through their effective dates of disposition.

All significant intercompany balances and transactions have been eliminated.

Revenue recognition

The Company reports revenues on a net basis. As part of the distribution agreement entered into with Nutralab, Inc. (see Note 6), the Company is entitled to 95% of the net gross sales of all auto-ship sales of Cinnergen sold through a direct response marketing campaign. The product is shipped by Nutralab and title and risk of loss remain with Nutralab.

Concentration of Risk

As of October 31, 2006, the Company's revenues are from the sale of Cinnergen, as part of a distribution agreement with Nutralab, Inc. The loss of this product would have an adverse effect on the Company's operations.

Depreciation

Office furniture and equipment are stated at cost. Depreciation and amortization are computed using the straight-line method over the estimated economic useful lives of the related assets as follows:

Furniture & Fixtures	5-10 years
Equipment	5- 7 years
Computers	3- 5 years

EFOODSAFETY.COM, INC. & SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Maintenance and repairs are charged to operations; betterments are

capitalized. The cost of property sold or otherwise disposed of and the accumulated depreciation thereon are eliminated from the property and related accumulated depreciation accounts, and any resulting gain or loss is credited or charged to income.

Total depreciation expense for the six months ended October 31, 2006 was \$678.

Earnings (Loss) per Share

Basic loss per share has been computed by dividing the loss for the year applicable to the common stockholders by the weighted average number of common shares outstanding during the years. There were no common equivalent shares outstanding at October 31, 2006 and 2005.

Concentration of Credit Risk

The Company has no significant off-balance-sheet concentrations of credit risk such as foreign exchange contracts, options contracts or other foreign hedging arrangements. The Company maintains the majority of its cash balances with one financial institution, in the form of demand deposits.

Reclassifications

Certain reclassifications have been made in the 2005 financial statements to conform with the 2006 presentation.

Investment in Marketable Securities

The Company's securities investments that are bought and held for an indefinite period of time are classified as available-for-sale securities. Available-for-sale securities are recorded at fair value on the balance sheet in current assets, with the change in fair value during the period excluded from earnings and recorded net of tax as a component of other comprehensive income.

EFOODSAFETY.COM, INC. & SUBSIDIARIES
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 (Continued)

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
 (continued)

Investments in securities are summarized as follows:

<TABLE>
 <CAPTION>

	October 31, 2006		
	Gross Unrealized Gain	Gross Unrealized Loss	Fair Value
<S>	<C>	<C>	<C>
Available-for-sale securities \$	-	\$	-
			-

	Gross Unrealized Gain	Gross Unrealized Loss	Fair Value	
Available-for-sale securities	\$	- \$	- \$	-

</TABLE>

Realized gains and losses are determined on the basis of specific identification. During the three and six months ended October 31, 2006 and 2005, sales proceeds and gross realized gains and losses on securities classified as available-for-sale securities were:

<TABLE>
<CAPTION>

	(Unaudited) (Unaudited)				
	For the Three Months Ended	For the Six Months Ended			
	October 31,	October 31,			
	2006	2005	2006	2005	
<S>	<C>	<C>	<C>	<C>	
Sale Proceeds	\$	- \$	- \$	- \$	166,379
Gross Realized Losses	\$	- \$	- \$	- \$	-
Gross Realized Gains	\$	- \$	- \$	- \$	529

</TABLE>

EFOODSAFETY.COM, INC. & SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

NOTE 2 - DEVELOPMENT STAGE COMPANY

The Company has recently begun principal operations and as is common with a development stage company, the Company has had recurring losses during its development stage. The Company's financial statements are prepared using generally accepted accounting principles applicable to a going concern which contemplates the realization of assets and liquidation of liabilities in the normal course of business. However, the Company does not have significant cash or other material assets, nor does it have an established source of revenues sufficient to cover its operating costs and to allow it to continue as a going concern. In the interim, shareholders of the Company have committed to meeting its minimal operating expenses. During the year ended April 30, 2006, the Company began its planned principal operations and was no longer a development stage company.

NOTE 3 - COMMON STOCK TRANSACTIONS

On February 9, 1998, the Company issued approximately 50,385,000 shares (post split) of common stock to its officers and directors for payments made on the Company's behalf during its formation in the amount of approximately \$3,910.

On October 16, 2000, the Company entered into an agreement and plan of

reorganization with Global Procurement Systems, Inc. ("GPS") whereby the Company acquired GPS. This business combination was accounted for as a reverse merger with GPS being the surviving entity for financial reporting purposes. As a result of the acquisition, the Company issued 37,620,000 shares of common stock in exchange for the outstanding shares of GPS and changed its name to eFoodSafety.com, Inc.

The merger was recorded as a recapitalization. In connection with this recapitalization, the number of shares outstanding prior to the merger have been restated to their post merger equivalents (increased from 360 shares to 50,385,000) and the par value of the common stock changed from no par value to \$.0001. All references in the accompanying financial statements to the number of common shares and per-share amounts since inception have been restated to reflect the equivalent number of post merger shares.

On October 29, 2003, the Company issued 1,500,000 restricted shares of common stock to acquire Ozone Safe Food, Inc. As of October 29, 2003, Ozone Safe Food, Inc. is a wholly owned subsidiary of the Company.

On May 3, 2004, the Company issued 1,000,000 restricted shares of common stock to acquire Knock-Out Technologies, Ltd. ("Knock-Out") as a wholly-owned subsidiary of the Company. The acquisition was expensed.

On May 3, 2004, the Company issued 750,000 restricted shares of common stock for expenses of \$375,000.

EFOODSAFETY.COM, INC. & SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

NOTE 3 - COMMON STOCK TRANSACTIONS (continued)

On July 9, 2004, the Company issued 40,816 shares of common stock for general and administrative expenses valued at \$24,490.

On August 5, 2004, the Company issued 20,408 shares of common stock for general and administrative expenses valued at \$10,612.

On September 17, 2004, the Company issued 20,408 shares of common stock for general and administrative expenses valued at \$8,367.

In August 2004, the Company issued 300,000 shares of common stock for general and administrative expenses valued at \$177,000.

During the year ended April 30, 2005, the Company issued 5,098,742 shares of common stock as payment towards the Company's convertible debentures. The total payment was valued at \$2,039,497.

During the quarter ended July 31, 2005, the Company issued 3,317,819 shares of common stock for services. The shares were valued at the market price of the stock on the date of issuance. The services were valued at \$1,081,202.

In July 2005, the Company issued 700,000 shares of common stock for legal services valued at \$175,000.

On August 24, 2005, the Company sold its Ozone Safe Food, Inc. subsidiary to Mark Taggatz, former President and Chief Executive Officer of the Company, in exchange for 1.5 million shares of the Company's common stock and the agreement to pay a percentage of gross sales of equipment during the period ending December 31, 2008. The shares were returned to the Company and cancelled.

On August 24, 2005, the Company issued 1,500,000 shares of common stock as payment for \$300,000 in notes payable. The shares were valued at \$.20 per share.

On August 31, 2005, the Company acquired MedElite, Inc. from Dr. Richard Goldfarb in exchange for 10,000,000 shares of the Company's common stock. The shares were valued at \$.17 per share, which was the market value on the date of the issuance.

In August 2005, the Company issued 12,000,000 shares of common stock for consulting expenses and finders fees related to the acquisition of MedElite. The services were valued at \$2,170,000.

In September 2005, the Company issued 500,000 shares of common stock for legal services valued at \$155,000.

In September 2005, the Company issued 78,354 shares of common stock for principal and interest on convertible debentures. The transaction was valued at \$27,424.

EFOODSAFETY.COM, INC. & SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

NOTE 3 - COMMON STOCK TRANSACTIONS (continued)

In September 2005, the Company issued 560,000 shares of common stock for various expenses. The expenses were valued at \$172,000.

In October 2005, the Company issued 100,000 shares of common stock for advertising and marketing expense valued at \$30,000.

In October 2005, the Company issued 250,000 shares of common stock for expenses valued at \$75,000.

In November 2005, the Company issued 200,000 shares of common stock for product development related to its agreements with Nutralab. The shares were valued at \$60,000.

In November 2005, the Company issued 1,000,000 shares of common stock for consulting expense. The agreement expires December 31, 2006. The Company recorded consulting expense of \$90,000 and prepaid expense of \$180,000.

In December 2005, the Company issued 782,000 shares of common stock for expenses valued at \$187,680.

During the quarter ended January 31, 2006, the Company issued 812,500 shares of common stock to the Board of Directors for services to the Company. The shares were valued at \$.18 per share, which was the market value of the shares on the date of authorization. Compensation expense of \$146,250 was recorded in association with this transaction.

During the quarter ended January 31, 2006, the Company issued 1,100,000 restricted shares of common stock as part of a legal settlement valued at \$275,000. The shares were valued at \$0.25 per share, which was the market value at the time of settlement.

On January 31, 2006, the Company issued 6,130,000 shares of common stock as repayment for shareholder loans totaling \$690,034 and accrued interest of \$14,143.

In January 2006, the Company issued 200,000 shares of common stock for legal expenses valued at \$54,000.

In February 2006, the Company issued 300,000 shares of common stock for consulting expenses valued at \$96,000.

In February 2006, the Company issued 200,000 shares of common stock for product development related to its agreements with Nutralab. The shares were valued at \$50,000.

In February 2006, the Company issued 13,200,000 shares of common stock for consulting expense. Consulting expense of \$880,000 and prepaid expense of

\$1,760,000 was recorded pursuant to this agreement.

EFOODSAFETY.COM, INC. & SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

NOTE 3 - COMMON STOCK TRANSACTIONS (continued)

In March 2006, the Company issued 137,617 shares of common stock for principal and interest on convertible debentures. The transaction was valued at \$60,551.

In April 2006, the Company issued 13,200,000 shares of common stock for consulting expense. Consulting expense of \$880,000 and prepaid expense of \$1,760,000 was recorded pursuant to this agreement.

In April 2006, the Company issued 1,000,000 shares of common stock for consulting expense. The agreement expires December 31, 2007. The Company recorded prepaid expense of \$360,000.

In April 2006, the Company issued 320,000 shares of common stock for expenses valued at \$105,600.

During the quarter ended April 30, 2006, the Company received \$850,000 in cash for 3,400,000 shares of common stock.

On June 22, 2006, the Company issued 1,500,000 shares of common stock as part of a legal settlement with AmeriFinancial. The shares were valued at \$390,000.

On July 10, 2006, the Company issued 2,000,000 shares of common stock for product development. The shares were valued at \$500,000.

On July 10, 2006, the Company issued 100,000 shares of common stock for cash of \$12,500.

On August 2, 2006, the Company received \$350,000 in exchange for 2,800,000 shares of common stock.

On November 14, 2003, the Company changed the number of authorized common shares from 50,000,000 to 500,000,000. Par value of the Company's common shares was changed from \$.0005 to \$.0001. On December 5, 2003, the Company did a 3 for 1 forward stock split. All references in the accompanying financial statements to the number of common shares and per-share amounts since inception have been restated to reflect the equivalent number of post stock split shares.

NOTE 4 - RENT AND LEASE EXPENSE

During 2004, the Company had relocated its corporate offices to that of Ozone Safe Food, Inc., which was at 19125 N. Indian Avenue, North Palm Springs, California. The company entered into a three year lease that was effective September 1, 2004 and was for 30,000 square feet of warehouse space, 12,000 square feet of outside space, and executive office space. The Company was paying \$32,000 per month for the lease. With the disposal of Ozone Safe Food, Inc., this lease is no longer being paid by the Company.

EFOODSAFETY.COM, INC. & SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

NOTE 4 - RENT AND LEASE EXPENSE (continued)

In August 2005, MedElite, Inc., a subsidiary of the Company, entered into a lease agreement for office space at 668 Woodbourne Road, Suite 109, Middletown, Pennsylvania. The lease is effective October 31, 2005 and expires on October 31, 2008. The lease payments are \$1,033 for the first year, \$1,064 for the second year, and \$1,096 for the third year.

The minimum future lease payments under these leases for the next five years are:

Year Ended April 30,	Real Property
----- 2007	\$ 12,582
2008	12,960
2009	6,576
2010	-
2011	-

Total five year minimum lease payments	\$ 32,118
	=====

The lease generally provides that insurance, maintenance and tax expenses are obligations of the Company. It is expected that in the normal course of business, leases that expire will be renewed or replaced by leases on other properties.

NOTE 5 - COMMITMENTS

On October 11, 2005, the Company entered into a distribution agreement with Nutralab, Inc. whereby the Company became Nutralab's exclusive distributor in the United States and Canada with respect to the distribution and sale of Cinnergen in a direct response marketing campaign. As part of the agreement, the Company has agreed to pay a total \$300,000 at the rate of \$50,000 per month for six months for a direct response marketing campaign for Cinnergen, commencing November 15, 2005 and ending May 15, 2006. After May 15, 2006, the Company has agreed to maintain a \$200,000 a month direct response marketing campaign for Cinnergen. The terms of this agreement commence on October 11, 2005 and are non-expiring, or expire at the time Cinnergen is no longer sold. The Company also issued 100,000 shares of restricted common stock to Nutralab for product development related to this agreement.

NOTE 6 - RELATED PARTY TRANSACTIONS

During the year ended April 30, 2004, shareholders loaned the Company \$325,000. During the year ended April 30, 2005, shareholders loaned the Company an additional \$903,000. During the year ended April 30, 2006, shareholders loaned the Company an additional \$1,095,019. The notes are payable in a lump-sum including interest of 5% to 6%, and are due between June 3, 2009 and June 1, 2010. During the quarter ended October 31, 2005, the Company issued 1,500,000 shares of common stock for payment of \$300,000 in notes payable. During the quarter ended January 31, 2006, the Company issued 6,130,000 shares of common stock as repayment for shareholder loans totaling \$690,034 and accrued interest of \$14,143. The total amount of principal and interest due on these notes was \$593,399 and \$617,680 as of October 31, 2006 and April 30, 2006, respectively.

EFOODSAFETY.COM, INC. & SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

NOTE 6 - RELATED PARTY TRANSACTIONS (continued)

During the year ended April 30, 2006, \$825,000 in notes payable due to shareholders was waived by the shareholders. These amounts of notes payable that were forgiven have been reclassified to paid-in capital.

NOTE 7 - ACQUISITIONS

On October 29, 2003, the Company issued 1,500,000 restricted shares of

common stock to acquire Ozone Safe Food, Inc. Ozone Safe Food, Inc. had no assets or liabilities, except for a patent pending that has been valued at \$650,000 and expensed as part of research and development expense in the financial statements. As of October 29, 2003, Ozone Safe Food, Inc. was a wholly owned subsidiary of the Company.

On August 24, 2005, the Company sold its Ozone Safe Food, Inc. subsidiary to Mark Taggatz, former President and Chief Executive Officer of the Company, in exchange for 1.5 million shares of the Company's common stock and an agreement to receive royalty payments on equipment sales up to \$60 million through December 31, 2008. The shares were used to eliminate \$300,000 of the Company's debt.

On May 3, 2004, the Company issued 1,000,000 restricted shares of common stock to acquire Knock-Out Technologies, Ltd. ("Knock-Out") as a wholly-owned subsidiary of the Company. Knock-Out is to be a manufacturer of all-natural, non-toxic, food-grade products. Knock-Out had no assets or liabilities. The acquisition has been expensed in the financial statements. Knock-Out has developed an environmentally safe sporicidal product that eradicates anthrax and a germicidal product that kills six major bacteria.

On August 31, 2005, the Company acquired MedElite, Inc. from Dr. Richard Goldfarb in exchange for 10,000,000 shares of the Company's common stock, plus potential bonuses of restricted shares if certain sales/revenue benchmarks are achieved. MedElite distributes clinically proven products to physicians who then prescribe the products for their patients. It is the exclusive U.S. distributor of the Talsyn(TM) product line that has been clinically proven to facilitate and improve the appearance, redness and strength of scars. The shares were valued at \$.17 per share, which was the market value of the stock on the date of the acquisition. In the acquisition, the Company acquired net assets of \$831. The Company recognized goodwill of \$1,699,169 in connection with the acquisition, which was subsequently written off to expense.

NOTE 8 - LOAN RECEIVABLE

On August 7, 2006, the Company loaned Diamond Ranch Foods, Ltd. \$100,000. Per the terms of the loan agreement, the loan carries an interest rate of 7.5% per annum and has a maturity date of December 31, 2007. At the maturity date, the Company can elect to either convert the outstanding principal and interest due to restricted stock of Diamond Ranch Foods, Ltd. at a fixed price of \$.10 per share, or have Diamond Ranch Foods, Ltd. make monthly payments of \$5,000 per month for twenty months and issue the Company 200,000 restricted shares of stock to satisfy the interest amount.

EFOODSAFETY.COM, INC. & SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

NOTE 9 - LITIGATION

CLARENCE WILLIAM KARNEY V. EFOODSAFETY.COM, INC., ET AL.; YAVAPAI COUNTY (ARIZONA) SUPERIOR COURT; NO. CV 2005-0656; FILED JULY 18, 2005. Mr. Karney was employed by the Company. He filed this complaint, alleging that the defendants subjected him and others to certain conduct during his employment, and that such conduct gave rise to a claim for "hostile working environment". The defendants moved to dismiss the complaint in its entirety. By order dated October 26, 2005, the Court granted the defendants' motion to dismiss the action. The Court then ordered the plaintiff to pay \$3,500 in legal fees, \$103.82 in expenses, and \$91 in costs. The Court entered judgment against the plaintiff to that effect on December 29, 2005.

CLARENCE WILLIAM KARNEY V. EFOODSAFETY.COM, INC., ET AL.; YAVAPAI COUNTY (ARIZONA) SUPERIOR COURT; NO. CV 2005-0623; FILED JULY 8, 2005. Mr. Karney was employed by the Company. He filed this complaint, alleging that the defendants had breached an employment agreement. The defendants answered, denying the plaintiff's allegations. After the defendants answered, the

plaintiff moved to voluntarily dismiss the complaint in its entirety. By order dated May 23, 2006, the Court dismissed the action without prejudice. The time for the plaintiff to appeal from the dismissal has expired, and he has not filed any appeal. Any unfavorable outcome in this matter is extremely unlikely.

CLARENCE WILLIAM KARNEY V. EFOODSAFETY.COM, INC., ET AL.; YAVAPAI COUNTY (ARIZONA) SUPERIOR COURT; NO. CV 2006-0128; FILED FEBRUARY 2, 2006. Mr. Karney was employed by the Company. He filed this complaint, alleging that the Company breached a "Management Lockup Agreement" that he and defendant Patricia Ross Gruden signed with the Company in July 2004. The defendants moved to dismiss the complaint in its entirety. By order dated May 4, 2006, the Court granted the defendants' motion to dismiss the action. The defendants filed an application for attorneys' fees and costs. This application remains pending. The likelihood of an unfavorable outcome is not determinable.

EFOODSAFETY.COM, INC. V. KARNEY, ET AL. (Case No. INC 046894). The Company filed a complaint in the Superior Court of Riverside County, California on November 5, 2004 against Mr. Karney, AmeriFinancial, Inc., Conn Chemicals, Trac Force, Inc., and Does 1-50 alleging breach of fiduciary duty, conversion, constructive trust, fraud and declaratory relief. The Company alleges that Mr. Karney misappropriated funds from the Company and attempted to cause the Company to enter into invalid contracts with close personal friends without proper authorization. AmeriFinancial filed a motion to quash service of summons of eFoodSafety.com's complaint which was granted by the Court. In an effort to avoid the uncertainty of this litigation and the potential for a substantial loss, eFoodSafety.com has settled with Conn Chemicals and TracForce and both parties were dismissed from this action with prejudice. Default was entered against Mr. Karney on August 8, 2005. A hearing on the default judgment against Mr. Karney was held on August 17, 2006. On September 29, 2006, an entry of a default judgment for \$9,284,910 was entered against Mr. Karney. In October 2006, a writ of garnishment was issued in the State of Texas for all of Mr. Karney's stock in the Company to cover a portion of that judgment. The value of the stock at the time of garnishment was \$4,559,843.

EFOODSAFETY.COM, INC. & SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

NOTE 9 - LITIGATION (continued)

During the year ended April 30, 2006, the Company transferred 100,000 shares of restricted common stock and paid \$15,000 to Chris F. Conn, C. Mark Conn and Conn Chemicals Engineering Company, and transferred 1,000,000 shares of restricted common stock and paid \$30,000 to Edward S. Garcia and Stephen C. Baugh to settle a portion of this lawsuit. The legal proceeding continues against Mr. Karney, the only remaining defendant.

GARCIA V. EFOODSAFETY.COM, INC. (Case No. 50-2004-CA-010352-MB-AH). During the quarter ended January 31, 2006, the Company transferred 1,000,000 shares of restricted common stock and paid \$30,000 to Edward S. Garcia and Stephen C. Baugh to settle this lawsuit and to remove them as defendants in Case No. INC 046894 filed in Riverside County, California as part of the settlement agreement.

AMERIFINANCIAL, INC. V. EFOODSAFETY.COM, INC. (Case No. H-05-0205). On December 17, 2004, AmeriFinancial, Inc. filed a complaint in the US District Court for the Southern District of Texas (Houston Division) against the Company seeking to enforce an agreement for the issuance of shares in exchange for consulting and capital raising services. The Company strongly disputed the claims alleged and denied the validity of the purported agreement. On June 14, 2006, the parties entered into a confidential settlement agreement. As part of the agreement, the Company issued 1,500,000 shares of common stock to AmeriFinancial. On June 30, 2006, the Company was dismissed from this action with prejudice.

NOTE 10 - DISCONTINUED OPERATIONS

On August 24, 2005, Ozone Safe Food, Inc., a wholly owned subsidiary of the Company, was sold, and is no longer a subsidiary of the Company.

Operating results of this discontinued operation for the three and six months ended October 31, 2006 are shown separately in the accompanying consolidated statement of operations. The operating statement for the three and six months ended October 31, 2005 has been restated to conform with the current year's presentation and are also shown separately. The operating results of this discontinued operation for the three and six months ended October 31, 2006 and 2005 consist of:

<TABLE>
<CAPTION>

	(Unaudited)		(Unaudited)	
	For the Three Months Ended October 31,		For the Six Months Ended October 31,	
	2006	2005	2006	2005
<S>	<C>	<C>	<C>	<C>
Sales	\$ -	\$ 12,510	\$ -	\$ 71,757
Cost of Sales	-	(6,604)	-	(51,235)
Sales and Marketing	-	-	-	(7,118)
Research and Development	-	-	-	(60,716)
General and Administrative	-	(7,529)	-	(242,179)
Net Income (Loss)	\$ -	\$ (1,623)	\$ -	\$ (289,491)

</TABLE>

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION.

SPECIAL NOTE REGARDING FORWARD-LOOKING INFORMATION AND RISK FACTORS

Certain statements in this annual report constitute "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. Forward-looking statements deal with our current plans, objectives, projections, expectations, assumptions, strategies, and future events. Words such as "may," "expects," "anticipates," "intends," "plans," "believes," "seeks," "estimates," "will," "should," "could," and variations of such words and similar expressions are intended to identify such forward-looking statements. Similarly, statements that describe our plans, our strengths and weaknesses and other information that is not historical information also are forward-looking statements.

Such forward-looking statements involve known and unknown risks, uncertainties and other factors that may cause the actual results, performance or achievements of the Company to be materially different from any future results, performance or achievements, expressed or implied by such forward-looking statements. Such factors include, among others, the following: general economic and business conditions, which will, among other things, impact the ability of the Company to implement its business strategy, and changes in, or failure to comply with, governmental regulations affecting health and nutraceutical products.

In addition to the other information contained in this report, the following risk factors, among others, that make investment in shares of the Company's common stock speculative and risky should be carefully considered.

POOR FINANCIAL POSITION. For each of the fiscal years ended April 30, 2004, 2005 and 2006, we had net losses of \$1,735,965, \$4,276,894 and \$9,385,323, respectively. At April 30, 2006, the deficit accumulated since inception on October 16, 2000 was \$16,043,832. As a result of our poor financial position and recurring losses from operations, we require considerable additional financing to continue as a going-concern. The continuing financial support of directors, officers and shareholders to satisfy our liabilities and commitments as our operations are commencing to generate revenues is essential to the continuation

of the Company and there can be no assurance that such financial support will be available in the future.

DEPENDENCE ON KEY PERSONNEL. The success of the Company is largely dependent upon the continued contributions of its key management personnel, particularly Patricia Gruden and Robert Bowker. The success of the Company also depends upon its ability to attract and retain additional qualified personnel. The process of locating personnel with the combination of skills and attributes required to implement our strategies is very competitive and there can be no assurance that we will be successful in attracting and retaining such personnel, particularly in view of our poor financial position. The loss of the services of our key management personnel or the inability to attract and retain additional qualified personnel could limit or disrupt our future business operations.

NO DIVIDENDS EXPECTED. We have not paid any cash or other dividends on our common shares since inception and we do not expect to pay any dividends in the future. We expect to use any earnings in our operations.

INTENSE COMPETITION IN THE HEALTH INDUSTRIES. There is intense competition among providers, both individuals and entities, of various technologies to improve health conditions. Many of these competitors have substantially greater financial and marketing resources than the Company, stronger name recognition, brand loyalty and long-standing relationships with our target customers. Our future success is dependent upon our ability to compete and our failure to do so could adversely affect our business, financial condition and results

of operation.

LIMITED OR SPORADIC MARKET QUOTATIONS; POSSIBLE ILLIQUIDITY; PENNY STOCK RESTRICTIONS. Shares of our common stock are quoted and traded from time to time on the OTC Bulletin Board and in the so-called "Pink Sheets," but the quotations and trading activity are limited and sporadic. As a result, our shareholders may find it difficult to obtain accurate quotations concerning the market price of their shares. Our shareholders also may experience more difficulty in attempting to sell their shares than if the shares were listed on a national stock exchange or quoted on the NASDAQ Stock Market. Also, our common shares are classified as a "penny stock" because they are not traded on a national stock exchange or on the NASDAQ Stock Market and the market price is less than \$5 per share. Rules of the Securities and Exchange Commission impose additional sales practice requirements on broker-dealers that recommend the purchase or sale of penny stocks to persons other than those who qualify as an "established customer" or an "accredited investor." Among other things, a broker-dealer must make a determination that investments in penny stocks are suitable for the customer and must make special disclosures to the customer concerning the risks of penny stocks. Application of the Penny Stock Rules to our common shares could adversely affect the market liquidity of the shares, which in turn may adversely affect the ability of shareholders to sell their shares.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

THREE AND SIX MONTHS ENDED OCTOBER 31, 2006 AND 2005

SALES

Our revenues from operations for the three and six months ended October 31, 2006 were \$197,779 and \$698,758, respectively. Our revenues from operations for the three and six months ended October 31, 2005 were \$0 and \$0. The increase in our revenues was due to our sales of Cinnergen and our distribution agreement with Nutralab.

RESEARCH AND DEVELOPMENT

During the three and six months ended October 31, 2006, we incurred research and development expenses of \$43,614 and \$56,819, respectively. Most of these expenses were from our two wholly-owned subsidiaries, Knock-Out Technologies, Inc. and MedElite, Inc. For the three and six months ended October 31, 2006, Knock-Out Technologies incurred research and development expenses of \$3,847 and \$7,291, respectively while MedElite, Inc. incurred research and

development expenses of \$19,767 and \$29,528, respectively. During the three and six months ended October 31, 2005, the Company incurred research and development expenses of \$43,438 and \$43,438, respectively.

SELLING, GENERAL AND ADMINISTRATIVE EXPENSES

A summary of our Selling, General and Administrative costs is as follows:

During the three and six months ended October 31, 2006, the Company incurred sales and marketing expense of \$78,955 and \$986,269, respectively, compared to sales and marketing expense of \$60,800 and \$60,800 during the three and six months ended October 31, 2005. The increase in sales and marketing expense is primarily due to payments made pursuant to our distribution agreement with Nutralab.

Cash and stock compensation were paid for consulting fees, for outside directors, legal advisors and marketing consultants. The Company issued 2,000,000 shares of common stock for expenses of \$500,000. The Company also issued 1,500,000 shares of common stock to settle a lawsuit. The shares were valued at \$390,000. For the six months ended October 31, 2005, the Company issued 3,317,819 shares of common stock for expenses of \$1,081,202.

General and administrative expenses also included salaries paid to three officers. Patricia Gruden, CEO of eFoodSafety.com receives an annual salary of \$24,000. Robert Bowker, President of Knock-Out Technologies, Inc. receives an annual salary of \$75,000. Dr. Richard Goldfarb, President of MedElite, Inc. receives an annual salary of \$150,000.

Other selling, general and administrative costs include rent, office expenses and travel expenses.

INTEREST EXPENSE

Interest expenses of \$7,946 and \$15,794 were incurred during the three and six months ended October 31, 2006. Interest expenses of \$24,724 and \$37,448 were incurred during the three and six months ended October 31, 2005. Interest expense is related to interest accrued on outstanding promissory notes due between June 3, 2009 and June 1, 2010 and payable to related parties, with interest at the annual rate of 5% to 6%.

LIQUIDITY AND CAPITAL RESOURCES

As of October 31, 2006, we had working capital of \$2,026,713. As a result of our operating losses during the six months ended October 31, 2006, we generated a cash flow deficit of \$262,594 from operating activities. We were provided cash flows in connection with financing activities of \$322,065 during the six months ended October 31, 2006. We received proceeds of \$362,500 from the sale of common stock, and made payments on shareholder loans of \$40,435.

Our operating revenues may be less than adequate to fund future operations and growth. We expect to continue to meet our cash requirements during the fiscal year ending April 30, 2007 and to fund operations through additional sales of our securities and/or through shareholder loans. There is no guarantee that we will be successful in obtaining any additional financing should it be required. If we cannot secure additional financing when needed, we may be required to cease operations.

By adjusting the Company's operations and development to the level of capitalization, management believes it has sufficient capital resources to meet projected cash flow deficits through the next twelve months. However, if thereafter we are not successful in generating sufficient liquidity from operations or in raising sufficient capital resources on terms acceptable to us, this could have a material adverse effect on our business, results of operations, liquidity and financial condition.

Our independent certified public accountants have stated in their report which is included as part of our audited financial statements for the

fiscal years ended April 30, 2006 and 2005, that we have suffered recurring losses from operations and have no established source of revenue and those matters raise substantial doubt about our ability to continue as a going concern.

We have no off-balance sheet arrangements, special purpose entities, financing partnerships or guarantees.

ITEM 3. CONTROLS AND PROCEDURES

The Company's Chief Executive Officer and Chief Financial Officer are responsible for establishing and maintaining adequate internal control over financial reporting and disclosure controls and procedures for the Company.

(a) Evaluation of Disclosure Controls and Procedures

As of the end of the period covered by this report, the Company carried out an evaluation, under the supervision and with the participation of the Company's Chief Executive Officer and its Chief Financial Officer, of the effectiveness of the design and operation of the Company's disclosure controls and procedures, as defined in Rule 15d-15 under the Securities Exchange Act of 1934 (the "Exchange Act") and the Company's internal control over financial reporting. Based upon the evaluations, the Company's Chief Executive Officer and Chief Financial Officer concluded that, as of the end of the period, the Company's disclosure controls and procedures and internal control over financial reporting were effective in timely alerting them to material information relating to the Company required to be included in the reports that the Company files and submits pursuant to the Exchange Act.

(b) Changes in Internal Control Over Financial Reporting

There was no change in the Company's internal control over financial reporting identified in connection with the evaluation that occurred during the Company's last fiscal quarter that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS.

CLARENCE WILLIAM KARNEY V. EFOODSAFETY.COM, INC., ET AL.; YAVAPAI COUNTY (ARIZONA) SUPERIOR COURT; NO. CV 2005-0656; FILED JULY 18, 2005. Mr. Karney was employed by the Company. He filed this complaint, alleging that the defendants subjected him and others to certain conduct during his employment, and that such conduct gave rise to a claim for "hostile working environment". The defendants moved to dismiss the complaint in its entirety. By order dated October 26, 2005, the Court granted the defendants' motion to dismiss the action. The Court then ordered the plaintiff to pay \$3,500 in legal fees, \$103.82 in expenses, and \$91 in costs. The Court entered judgment against the plaintiff to that effect on December 29, 2005.

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During the year ended April 30, 2006, the Company transferred 100,000 shares of restricted common stock and paid \$15,000 to Chris F. Conn, C. Mark Conn and Conn Chemicals Engineering Company, and transferred 1,000,000 shares of restricted common stock and paid \$30,000 to Edward S. Garcia and Stephen C. Baugh to settle a portion of this lawsuit. The legal proceeding continues against Mr. Karney, the only remaining defendant.

GARCIA V. EFOODSAFETY.COM, INC. (Case No. 50-2004-CA-010352-MB-AH). During the quarter ended January 31, 2006, the Company transferred 1,000,000 shares of restricted common stock and paid \$30,000 to Edward S. Garcia and Stephen C. Baugh to settle this lawsuit and to remove them as defendants in Case No. INC 046894 filed in Riverside County, California as part of the settlement agreement.

AMERIFINANCIAL, INC. V. EFOODSAFETY.COM, INC. (Case No. H-05-0205). On December 17, 2004, AmeriFinancial, Inc. filed a complaint in the US District Court for the Southern District of Texas (Houston Division) against the Company seeking to enforce an agreement for the issuance of shares in exchange for consulting and capital raising services. The Company strongly disputed the claims alleged and denied the validity of the purported agreement. On June 14, 2006, the parties entered into a confidential settlement agreement. As part of the agreement, the Company issued 1,500,000 shares of common stock to AmeriFinancial. On June 30, 2006, the Company was dismissed from this action with prejudice.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.

The Company issued the following securities without registration under the Securities Act of 1933 in reliance upon the exemption afforded by Section 4(2) of that Act, based upon the limited number of persons who acquired the securities in each issuance; no underwriters were involved.

On August 24, 2005, the Company issued 1,500,000 shares of common stock as payment for notes payable of \$300,000.

On August 31, 2005, the Company issued 10,000,000 restricted shares of common stock, par value \$.0001, to acquire MedElite, Inc.

On January 31, 2006, the Company issued 6,130,000 shares of common stock as repayment for shareholder loans totaling \$690,034 and accrued interest

of \$14,143.

In September 2005, the Company issued 78,354 shares of common stock for principal and interest on convertible debentures. The transaction was valued at \$27,424.

In March 2006, the Company issued 137,617 shares of common stock for principal and interest on convertible debentures. The transaction was valued at \$60,551.

On August 2, 2006, the Company received \$350,000 in exchange for 2,800,000 shares of common stock.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES. None.

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS. None.

ITEM 5. OTHER INFORMATION. None.

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K.

No reports were filed on Form 8-K during the three months ended October 31, 2006.

EXHIBITS

Exhibits Required by Item 601 of Regulation S-B

3 ARTICLES OF INCORPORATION AND BY-LAWS

3.1 Articles of Incorporation (incorporated by reference to Exhibit 3.1 to the Registration Statement on Form SB-2, effective February 4, 2003, File No. 333-68008)

3.2 Corporate Bylaws (incorporated by reference to Exhibit 3.2 to the Registration Statement on Form SB-2, effective February 4, 2003, File No. 333-68008)

31 Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

32 Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

EFOODSAFETY.COM, INC.

By:/s/Patricia Ross-Gruden
Patricia Ross-Gruden, Director, Chief
Executive Officer and Chief Financial Officer
Date: December 15, 2006

SECTION 302 CERTIFICATION

I, Patricia Ross-Gruden, Chief Executive Officer and Chief Financial Officer of the Company, certify that:

1. I have reviewed this quarterly report on Form 10-QSB of eFoodSafety.com, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;
4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the small business issuer and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such disclosure control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's fourth fiscal quarter that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and
5. I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small issuer's board of directors (or persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting

Date: December 15, 2006

By:/s/Patricia Ross-Gruden
Patricia Ross-Gruden, Director, Chief
Executive Officer and Chief Financial Officer

SECTION 906 CERTIFICATION

In connection with the Quarterly Report of eFoodSafety.com, Inc. on Form 10-QSB for the period ending October 31, 2006, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Patricia Ross-Gruden, Chief Executive Officer and Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge and belief:

- (1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) the information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

By:/s/Patricia Ross-Gruden
Patricia Ross-Gruden, Director, Chief
Executive Officer and Chief Financial Officer

December 15, 2006