

Item 4.01. Changes in Registrant's Certifying Accountant

On June 19, 2007, Robison, Hill & Co., the Company's principal independent accountant, was dismissed by the Board of Directors, and E. Randall Gruber, CPA, PC was engaged to audit the Company's financial statements.

The former accountant's report on the Company's financial statements for the past two fiscal years, April 30, 2005 and 2006, did not contain an adverse opinion or disclaimer of opinion, but the report did refer to Note 1 to the financial statements which stated: "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 April 30, 2006 [April 30, 2005], the Company has accumulated operating losses of \$16,043,832 [\$6,662,936] since its inception. The continuation of the Company is dependent upon the continuing financial support of directors and stockholders." 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."

There were no disagreements with the former accountant on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure during the two most recent fiscal years ended April 30, 2006 or during the interim period ended June 19, 2007, nor were there any reportable events during those periods.

The Company did not consult with E. Randall Gruber, CPA, PC during the past two fiscal years or during the interim period ended June 19, 2007 regarding the application of accounting principles to a specific completed or contemplated transaction, or the type of audit opinion that might be rendered, and neither written nor oral advice was provided as to an accounting, auditing or financial reporting issue.

The Company has requested Robison, Hill & Co to review the foregoing disclosure and to provide the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements made and, if not, the respects in which it does not agree. The letter is filed as an exhibit to this report.

Item 9.01. Financial Statements and Exhibits

The following exhibits are filed as part of this report:

16.1 Letter from Robison, Hill & Co.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

eFoodSafety.com, Inc.

Date June 19, 2007

By: /s/ Patricia Gruden, President and CEO



ROBISON, HILL & CO.
A PROFESSIONAL CORPORATION

Certified Public Accountants

BRENT M. DAVIES, CPA
DAVID O. SEAL, CPA
W. DALE WESTENSKOW, CPA
BARRY D. LOVELESS, CPA
STEPHEN M. HALLEY, CPA

June 19, 2007

Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Re: eFoodSafety.com, Inc.
File No. 333-68008

We have no basis to agree or disagree with any other statements made in Item 4.01 of such report. We have read the statements included in the Form 8-K, dated June 19, 2007, for eFoodSafety.com, Inc., to be filed with the Securities and Exchange Commission. We agree with such statements made regarding our firm.

We have no basis to agree or disagree with any other statements made in Item 4.01 of such report.

Respectfully submitted,

/s/ Robison, Hill & Co.

MEMBERS OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBERS OF THE SEC PRACTICE SECTION and THE PRIVATE COMPANIES PRACTICE SECTION

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