UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-QSB

(Mark One)

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

For the quarterly period ended January 31, 2008

[ ] 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)

N/A
(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 [X] No [ ]

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

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: 180,925,830 common shares issued and outstanding as of March 10, 2008.

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

PART 1 - FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

EFOODSAFETY.COM, INC. & SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

		January 31, 2008 (Unaudited)		April 30, 2007
ASSETS				
Current Assets				
Cash	$	1,127,036	$	1,109,109
Marketable Securities		25,600		-
Accounts Receivable		428,284		231,471
Inventory		130,714		-
Prepaid expenses		1,642,206		2,034,146
Due from shareholders		-		58,405
Loan receivable		100,000		-
Total Current Assets		3,453,840		3,433,131
Fixed Assets		24,712		8,053
Intangible Assets		863,519		863,869
Non-Current Assets				
Loan Receivable		-		100,000
Total Non-Current Assets		-		100,000
Total Assets	$	4,342,071	$	4,405,053
LIABILITIES AND STOCKHOLDERS' EQUITY				
Current Liabilities				
Accounts Payable	$	50,719	$	99,075
Accrued expenses		52,524		19,731
Total Current Liabilities		103,243		118,806
Total Liabilities		103,243		118,806
Stockholders' Equity:				
Common Stock, Authorized 500,000,000 Shares, $0.0001 Par Value, 180,925,830 and 161,898,330 Shares Issued and Outstanding respectively		18,093		16,190
Preferred Stock, Authorized 10,000,000 shares, $0.0001 Par Value, 10,000 and 0 shares Issued and Outstanding respectively		1		-
Paid-In Capital		26,599,019		23,925,643
Comprehensive income (loss)		6,400		2,524
Retained Deficit		(22,384,685)		(19,658,110)
Total Stockholders' Equity		4,238,828		4,286,247
Total Liabilities and Stockholders' Equity	$	4,342,071	$	4,405,053

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

EFOODSAFETY.COM, INC. & SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	For the Three Months Ended January 31,		For the Nine Months Ended January 31,	
	2008	**2007**	**2008**	**2007**

Revenues	$ 309,197	$ 82,930	$ 958,549	$ 781,688
Cost of Sales	59,035	-	215,268	-
Gross Profit	250,162	82,930	743,281	781,688
Expenses				
Sales and marketing	28,455	54,387	125,487	1,040,656
Research and development	8,381	49,051	400,650	105,870
Consulting	898,717	557,000	2,383,627	1,601,000
Legal settlements	-	-	-	400,950
General and administrative	222,766	192,615	489,896	527,868
Total Expenses	1,158,319	853,053	3,399,660	3,676,344
Net (loss) from operations	(908,157)	(770,123)	(2,656,379)	(2,894,656)
Other Income (Expense)				
Interest income	2,695	3,985	10,068	18,822
Dividend income	4,605	2,598	11,613	2,994
Gain/Loss on sale of marketable securities	(40,586)	-	(90,100)	173
Interest Expense	(891)	(8,646)	(1,777)	(24,440)
Total Other Income (Expense)	$ (34,177)	$ (2,063)	$ (70,196)	$ (2,451)
Net Income (Loss)	$ (942,334)	$ (772,186)	$ (2,726,575)	$ (2,897,107)
Income (Loss) per common share				
Net Income (Loss)	$ (0.01)	$ (0.00)	$ (0.02)	$ (0.02)
Weighted Average Shares	72,472,080	158,379,535	167,672,705	172,484,704

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

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

	For the Nine Months ended January 31, 2008	2007
Cash Flows from Operating Activities:		
Net Loss	$ (2,726,575)	$ (2,897,107)
Adjustments used to reconcile net loss to net cash provided by (used in) operating activities:		
Comprehensive Income	3,876	-
Depreciation and amortization	4,135	1,056
Common stock issued for expenses	1,599,222	890,000
(Increase) Decrease in Prepaid Expenses & Deposits	391,940	1,515,323
(Increase) in Accounts Receivable	(196,813)	-
(Increase) in Inventory	(130,714)	-
(Increase) Decrease in Loans Receivable	-	(100,000)
Increase (Decrease) in Accounts Payable	(48,356)	738,895
Increase (Decrease) in Accrued Expenses	32,793	146,735
Increase (Decrease) in Accrued Interest	-	23,840
Net Cash Used in continuing activities	(1,070,492)	318,742
Cash Flows from Investing Activities:		
Purchase of Intangible Assets	-	(1,174,293)
Purchase of fixed assets	(20,444)	-
Marketable Securities	(25,600)	-
Net cash provided by (used in) continuing activities	(46,044)	(1,174,293)
Cash Flows from Financing Activities:		
Proceeds from sale of stock	1,076,058	687,500
Decrease in shareholder loans	58,405	(53,254)
Net Cash Provided by Financing Activities	1,134,463	634,246
Net (Decrease) Increase in Cash and Cash Equivalents	17,927	(221,305)
Cash and Cash Equivalents at Beginning of Period	1,109,109	1,068,950
Cash and Cash Equivalents at End of Period	$ 1,127,036	$ 847,645

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:

	2008	2007
Cash paid during the year for:		
Interest	$ 1,777	$ -
Franchise and income taxes	$ -	$ -

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

EFOODSAFETY.COM, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JANUARY 31, 2008 AND 2007

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of accounting policies for eFoodSafety.com, Inc. & Subsidiaries 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 nine months ended January 31, 2008 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 nine months ended January 31, 2008 and 2007. 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.

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 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 the developer of a variety of products based on a proprietary blend of organic, non-toxic and food-based substances.

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 owns and distributes clinically proven products to physicians who then prescribe the products for their patients. It is the owner of the Talsyn(TM) product line.

In November 2006, the Company formed Cinnergen, Inc., which owns and manufactures Cinnergen(TM), a non-prescription liquid whole food nutritional supplement that promotes healthy glucose metabolism.

In November 2006, the Company formed PurEffect, Inc. for its PurEffect(TM) 4-step anti-acne formula.

In July 2007, the Company formed I-Boost, Inc. which owns and manufactures the Immune Boost Bar(TM), a food bar designed to improve the immune system.

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 food and 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-I 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 the owner of Cinnergen(TM), a clinically researched, non-prescription liquid whole food nutritional supplement that promotes healthy glucose metabolism; Cinnechol(TM), a multi-faceted nutritional supplement specifically designed to naturally promote reduction in total cholesterol levels without causing any side effects, as well as overall cardiovascular health; and PurEffect(TM), a 4-step anti-acne formula.

Knock-Out also has completed its product formulations on what it calls the "Total Solution" to the potential Bird Flu pandemic. The Citroxin(TM) formulation has proven in independent laboratory testing to eliminate the H9N2 virus, which is the surrogate organism used in all laboratory testing for the Bird Flu, on both hard and porous surfaces. The Citroxin(TM) formulation can be sprayed on bird cages and hen houses without its being harmful to animals or humans in surrounding areas if ingested. The EPA has issued Registration No. 82723-1 for the Big 6 Plus Germicidal product, currently marketed under then name "Citroxin."

Humans who have contracted the H5N1 virus, commonly known as Bird Flu, can rely on the Citroxin O2 formulation, an ingestible product that the Company believes will prove to have dramatic effects on the Bird Flu virus. Clinical trials are currently ongoing on the Influenza Viruses A and B, but testimonials from humans who have taken the product with influenza-like symptoms indicate very promising results.

The Citroxin(TM) formulation for the Bird Flu virus will undergo testing on live subjects in Thailand, a region that has been affected by the Bird Flu virus, after protocol testing on a wide range of infectious diseases. The Citroxin(TM) formulation tests will be conducted by the National Center for Genetic Engineering and Biotechnology, a branch of the National Science and Technology Development Agency (NSTDA) located in the greater Bangkok metropolitan area. The NSTDA was established in 1991 by the Royal Government of Thailand and officially commenced its operation in 1992. The establishment of NSTDA, unlike other public science and technology organizations in Thailand, was unique as it was aimed to "be the Agency with a high degree of autonomy and mobility unbound by the normal rules, procedures, and regulations of governmental bureaucracy" in order to "conduct, support, coordinate, and promote efforts in scientific and technological development between the public and private sectors towards maximal benefit for national development." Since its establishment, NSTDA has served as the hub where leading scientists and experts meet and work to tackle scientific and technological issues of imminent concern to both national and international communities.

The Company's MedElite, Inc. subsidiary distributes clinically proven products to physicians who then prescribe the products for their patients. It is the owner of the Talsyn(TM)-CI/bid Scar Cream, a topical cream used for the management of keloids (raised, reddish scars that develop at the site of an injury), hypertrophic scars (a more common scar similar to keloids), erythema multiforme (a skin disorder resulting from an allergic reaction), and surgical incisions. Talsyn(TM)-CI has been clinically shown to improve both the appearance and condition of existing scars.

The Company's Cinnergen, Inc. subsidiary owns Cinnergen(TM), a non- prescription liquid whole food nutritional supplement that promotes healthy glucose metabolism. Cinnergen(TM) provides vital nutrients essential for metabolizing and normalizing blood sugar. Cinnergen(TM) has been clinically proven in a double blind placebo controlled study to decrease the symptoms commonly associated with elevated blood sugar. Over half of the participants were able to eliminate their need for oral diabetic medications within 90 days.

The Company's I-Boost, Inc. subsidiary owns the Immune Boost Bar(TM) - eFoodSafety.com's first product intended for the functional food market. The Immune Boost Bar(TM) is designed to enhance overall immune function and help increase resistance to common viruses. It helps protect overall health by providing a blend of natural citrus oils, clinically proven anti-viral vitamins and a synergistic blend of minerals and electrolytes to maximize the health benefits of your immune system.

The Company's PurEffect, Inc. subsidiary is the owner of PurEffect(TM), a 4-step anti-acne skin care treatment system designed to address the needs of people suffering from acne. Results of a recent clinical study conducted by an FDA-certified research facility reported that 94% of program participants preferred the results of the product's 4-step treatment program when compared to traditional 3-step treatment programs.

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 January 31, 2008, the Company has accumulated operating losses of $2,726,575 for the nine months then ended. The continuation of the Company is dependent upon the continuing financial support of directors and stockholders as well as becoming profitable.

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 period ended January 31, 2008 include the accounts of eFoodSafety.com, Inc. and its subsidiaries, Knock-Out Technologies, Ltd., MedElite, Inc, Cinnergen, Inc. and I-Boost, Inc., Knock-Out Technologies, Ltd. was acquired by the Company in May 2004. MedElite, Inc. was acquired by the Company on August 31, 2005. Cinnergen, Inc. was formed as a wholly owned subsidiary on November 27, 2006, and I-Boost, Inc. was formed as a wholly-owned subsidiary July 2007.

All significant inter-company balances and transactions have been eliminated.

Revenue Recognition

The Company reports revenues on a net basis. Revenues are from net gross sales of Cinnergen(TM), predominately, as well as MedElite and I-Boost. and Talsyn(TM).

Concentration of Risk

As of January 31, 2008, the majority of the Company's revenues are from the sale of Cinnergen(TM). 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, Web Site Hardware 3-5 years.

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 period ended January 31, 2008 was $4,135.

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 January 31, 2008 and 2007.

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.

Comprehensive Income

The Company recognizes as a component of equity unrealized gains or losses on securities.

Investment in Marketable Securities

The Company on May 3, 2007 received as a capital contribution from a shareholder 1,000,000 shares of a publicly traded Company. The shares were valued at market on that date of $.11 per share. During the six month ended January 31, 2008 the Company sold the shares realizing a loss of $84,152.

On October 11, 2007, the Company purchased on the open market 3,000,000 shares of a publicly traded company valued at market at $.03 per share. At January 31, 2008, the Company had sold 2,360,000 recognizing a gain of $463. At January 31, 2008 the market price of the stock was $.04 and the Company has recognized their remaining shares held of 640,000 shares at market of $25,600 in marketable securities on the balance sheet. The Company has also recognized an unrealized gain on securities included in other comprehensive income, on the difference between cost of $.03 per share and market of $.04 per share on the remaining shares held of 640,000 or $6,400.

Investments in securities are summarized as follows:

	January 31, 2008		
	Gross Unrealized Gain	Gross Unrealized Loss	Fair Value
Available-for-sale securities	$ 6,400	$ -	$ 25,600

NOTE 2-INCOME TAXES

As of April 30, 2007, the Company had a net operating loss carry-forward for income tax reporting purposes of approximately $19,000,000 that may be offset against future taxable income through 2025 Current tax laws limit the amount of loss available to be offset against future taxable income when a substantial change in ownership occurs. Therefore, the amount available to offset future taxable income may be limited. No tax benefit has been reported in the financial statements, because the Company believes there is a 50% or greater chance the carry-forwards will expire unused. Accordingly, the potential tax benefits of the loss carry-forwards are offset by a valuation allowance of the same amount.

NOTE 3–ACCOUNTS RECEIVABLE

The Company recognizes a receivable on sales of its Cinnergen(TM) product which commenced in the fourth quarter of the previous fiscal year. The Company’s experience has been that all receivable have been collected and therefore a reserve for doubtful accounts has not been established.

NOTE 4-INVENTORY

The Company values its inventory, finished product of the Cinnergen(TM) product under the fifo method, valued at lower of cost or market.

NOTE 5 – FIXED ASSETS – NET

At January 31, 2008 fixed assets consisted of the following:

Office Equipment and Computers	30,337
Less accumulated depreciation	5,625
Net	24,712

NOTE 6-COMMON STOCK TRANSACTIONS

For the period ended July 31, 2007 the Company issued 1,950,000 shares of its common stock, 1,350,000 for cash of $259,500 and 600,000 shares for professional services valued at market of $218,650.

For the three months ended October 31, 2007 the Company issued 170,000 shares of stock, 50,000 to acquire hardware for web design and 120,000 shares for public relations over the next 12 months commencing November 1, 2007.

For the three months ended January 31, 2008, the Company issued 16,907,500 shares. Of this amount 1,000,000 shares were issued for cash of $125,000. 15,907,500 shares were issued for services valued at $1,338,831 and recognized over the term of services which was between 1 and 5 years. During the quarter $251,300 was recognized as expense on these shares.

Included above was 400,000 shares issued to board members for services.

In November 2007 the company issued 10,000 shares of its preferred stock for cash of $500,000.

NOTE 7-RENT AND LEASE EXPENSE

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 Company's three other leases total $750 per month and are leased on a month-to-month basis.

The minimum future lease payments under these leases are:

Year Ended April 30,	Real Property
2008	19,698
2009	39,768
2010	40,152
2011	-
Total minimum lease payments	$99,618

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 8-RELATED PARTY TRANSACTIONS.

During the quarter ended January 31, 2008, an officer sold stock and contributed $100,000 for which $18,442 was used to repay an advance and the remainder was contributed to capital.

NOTE 9-ACQUISITIONS.

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. The Company's Knock-Out Technologies, Ltd. subsidiary has developed such products as an anthrax sporicidal, a germicidal cleaner, a wound care antiseptic, an herbicide and an insect repellent. Knock-Out has developed an all-natural and environmentally safe sporicidal formulated entirely of food-grade components that eradicates anthrax as well as Citroxin(TM) a formulation which kills major bacteria: including E-coli, Listeria, Pseudomonas, Salmonella, Staphylococcus and Streptococcus and avian flu.

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 owner and 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 value 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 10-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 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.

NOTE 11-INTANGIBLE ASSETS

The Company has adopted the Financial Accounting Standards Board SFAS No., 142, "Goodwill and Other Intangible Assets." SFAS 142 requires, among other things, that companies no longer amortize goodwill, but instead test goodwill for impairment at least annually. In addition, SFAS 142 requires that the Company identify reporting units for the purposes of assessing potential future impairments of goodwill, reassess the useful lives of other existing recognized intangible assets, and cease amortization of intangible assets with an indefinite useful life. An intangible asset with an indefinite useful life should be tested for impairment in accordance with the guidance in SFAS 142.

Intangible Assets consisted of the following at January 31, 2008:

	January 31,		
Intangible Asset	2008	2007	Useful Life
Trademark	$ 7,000	$ 7,000	15 Years
Product Rights	862,025	857,005	Indefinite
Less accumulated amortization	(506)	(136)	
Total	$ 868,519	$ 863,869	

On December 20, 2006, the Company acquired U.S. Trademark Reg. No. 2,434,013 for the mark "Immune Boost". The Company has determined that the trademark has a useful life of fifteen years and is being amortized over that useful like.
On November 22, 2006, the Company, through its wholly-owned subsidiary Cinnergen, Inc. acquired the product rights of Cinnergen(TM) from NutraLab, Inc. In exchange for the product rights, the Company paid $100,000 and issued 1,000,000 shares of common stock valued at $170,000 to NutraLab, Inc. As part of the purchase agreement, the Company also assumed liabilities of NutraLab, Inc. of $955,826 that was offset by liabilities of the Company of $63,801 that was due to NutraLab, Inc. The Company also agreed to make additional payments totaling $175,000 to NutraLab, Inc. The total purchase price of the product rights was $1,337,025. The Company then negotiated the payables that it assumed, resulting in a reduction of the liabilities of $480,000. The aforementioned product rights were subsequently reduced representing the forgiveness of debt, to $857,025. The Company has determined that the product rights have an indefinite useful life.

The estimated amortization of the trademark for the next five years is as follows:

2008	467
2009	467
2010	467
2011	467
2012	467

Total	$	2,335

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

SPECIAL NOTE REGARDING FORWARD-LOOKING INFORMATION AND RISK FACTORS

Certain statements in this quarterly report constitute "forward-looking statements." 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 thing, impact the ability of the Company to implement its business strategy, and changes in, or failure to comply with, governmental regulations affecting health and nutriceutical 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.

DEPENDENCE ON KEY PERSONNEL. The success of the Company is largely dependent upon the continued contributions of its key management personnel. 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 NINE MONTHS ENDED JANUARY 31, 2008 AND 2007

SALES

Our revenues from operations for the three and nine months ended January 31, 2008 were $309,197 and $958,549, respectively. Our revenues from operations for the three and nine months ended January 31, 2008 were $82,930 and $781,688. The increase in our revenues in the second quarter was due to our sales of Cinnergen and MedElite, Inc. as well as our decision to be a manufacturer as opposed to a distributor as in the previous year.

RESEARCH AND DEVELOPMENT

During the three and nine months ended January 31, 2008, we incurred research and development expenses of $8,381 and $400,650, respectively. Most of these expenses were from our two wholly-owned subsidiaries, Knock-Out Technologies and MedElite, Inc. For the three and nine months ended January 31, 2007, we incurred research and development expenses of $49,051 and $105,870, respectively.

SELLING, GENERAL AND ADMINISTRATIVE EXPENSES

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

During the three and nine months ended January 31, 2008, the Company incurred sales and marketing expense of $28,455 and $125,487, respectively, compared to sales and marketing expense of $54,387 and $1,040,656 during the three and nine months ended January 31, 2008. The decrease in sales and marketing expense is primarily due to the Company shifting to a manufacturer and not incurring payment made pursuant to a distribution agreement in the previous year.

Cash and stock compensation were paid for consulting fees, for outside directors, legal advisors and marketing consultants. The Company incurred $898,717 for the three months ended January 31, 2008 and $2,383,627 for the nine months. Amounts in 2007 were $557,000 and $1,601,000. The reason for the increase is higher stock issuances for services.

LIQUIDITY AND CAPITAL RESOURCES

As of January 31, 2008, we had a positive current ratio of $3,350,597. During the nine months ended January 31, 2008, we used cash of $1,070,492 from operating activities and were provided cash flows in connection with financing activities of $1,134,463 during the nine months ended January 31, 2008.

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, 2008 and to fund operations through increased product sales, 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, 2007 and 2006, 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 quarter ended January 31, 2008, 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.

Neither the Company, including its subsidiaries, nor any of its property is the subject of pending legal proceeding.

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:

During the quarter ended January 31, 2008, the Company issued 16,907,500 shares of common stock. Of this amount 1,000,000 shares were issued for cash of $125,000, 15,907,500 shares were issued for services valued at $1,338,831 and recognized over the term of services which was between 1 and 5 years. In addition, the company issued 10,000 shares of its preferred stock for cash of $500,000.

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.

Exhibits Required by Item 601 of Regulation S-B

Exhibit No.	Description	Location
3.1	Articles of Incorporation	Incorporated by reference from the Company's Registration Statement on Form SB-2 (File No. 333-68008), as amended February 4, 2003).
3.2	Corporate Bylaws	Incorporated by reference from the Company's Registration Statement on Form SB-2 (File No. 333-68008), as amended February 4, 2003).
31.1	Certification of Patricia Gruden , Chief Executive Officer, pursuant to Section 302 of the Sarbanes-Oxley Act	Filed herewith
32.1	Certification of Patricia Gruden , Chief Executive Officer, pursuant to Section 906 of the Sarbanes-Oxley Act	Filed herewith

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 Gruden
Patricia Gruden, Director, Chief Executive Officer
and Chief Financial Officer
Date: March 14, 2008

EXHIBIT 31.1

SECTION 302 CERTIFICATION

I, Patricia 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 registrant, 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 internal 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 registrant'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 registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant'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: March 14, 2008

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

EXHIBIT 32.1

SECTION 906 CERTIFICATION

In connection with the Quarterly Report of eFoodSafety.com, Inc. on Form 10-QSB for the quarter ended January 31, 2008, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Patricia 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 Gruden
Patricia Gruden, Director, Chief Executive Officer and Chief Financial Officer

March 14, 2008