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, 2005

[ ] 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.)

19125 N. INDIAN AVENUE, NORTH PALM SPRINGS, CA 92258
(Address of principal executive offices)

(760) 329-4304 (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 [X] 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: 93,045,816 common shares issued and outstanding as of January 31, 2005

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

PART I - FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS.

Our financial statements are prepared in accordance with accounting principles generally accepted in the United States of America.

It is the opinion of management that the interim financial statements for the quarter ended January 31, 2005 include all adjustments necessary in order to ensure that the consolidated financial statements are not misleading.

ROBISON, HILL & CO. CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
Brent M. Davies, CPA
David O. Seal, CPA
W. Dale Westenskow, CPA
Barry D. Loveless, CPA

INDEPENDENT ACCOUNTANT'S REPORT

EFoodSafety.com, Inc. & Subsidiaries
(A Development Stage Company)

We have reviewed the accompanying balance sheets of EFoodSafety.com, Inc. & Subsidiaries (a development stage company) as of January 31, 2005, and the related statements of operations for the three and nine months ended January 31, 2005 and 2004, and cash flows for the nine month periods ended January 31, 2005 and 2004. These financial statements are the responsibility of the Company's management.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). A review of interim financial information consists principally of applying analytical procedures to financial data and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements referred to above for them to be in conformity with accounting principles generally accepted in the United States of America.

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the balance sheet of EFoodSafety.com, Inc. & Subsidiaries (a development stage company) as of April 30, 2004, and the related statements of operations, cash flows, and stockholders' equity for the year then ended (not presented herein); and in our report dated July 28, 2004, we expressed an unqualified opinion on those financial statements. In our opinion, the information set forth in the accompanying balance sheet as of April 30, 2004, is fairly stated, in all material respects, in relation to the balance sheet from which it has been derived.

Note 1 of the Company's audited financial statements as of April 30, 2004, and for the year then ended discloses that the Company has suffered recurring losses from operations and has no established source of revenue at April 30, 2004. Our auditors' report on those financial statements includes an explanatory paragraph referring to the matters in Note 1 of those financial statements and indicating that these matters raised substantial doubt about the Company's ability to continue as a going concern. As indicated in Note 1 of the Company's unaudited interim financial statements as of January 31, 2005, and for the three and nine months then ended, the Company has continued to suffer recurring losses from operations and still has no established source of revenue at January 31, 2005. The accompanying interim consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty

Respectfully submitted,

/s/ Robison, Hill & Co.
Certified Public Accountants

Salt Lake City, Utah
March 15, 2005

EFOODSAFETY.COM, INC.
(A Development Stage Company)
CONSOLIDATED BALANCE SHEETS

<TABLE>
<CAPTION>

	(Unaudited) January 31, 2005	April 30, 2004
Assets:		
Current Assets		
<S>	<C>	<C>
Cash	$ 144,574	$ 83,600
Marketable Securities	314,824	-
Inventory	338,593	47,107
Accounts Receivable	266	-
Total Current Assets	798,257	130,707
Fixed Assets		
Equipment	68,687	45,000
Furniture and fixtures	11,235	-
Computers	18,808	-
Building improvements	16,362	-
Vehicles	11,170	-
Accumulated depreciation	(11,795)	-
Total Fixed Assets	114,467	45,000
Total Assets	$ 912,724	175,707
Liabilities:		
Current Liabilities		
Accounts Payable	$ -	$ 260
Accrued Interest	63,359	-
Total Current Liabilities	63,359	260
Long-Term Liabilities		
Notes Payable	1,000,000	325,000
Accrued Interest	40,573	3,873
Convertible debentures	1,969,550	-
Total Liabilities	3,073,482	329,133
Stockholders' Equity:		
Common Stock, $.0001 Par Value, Authorized 500,000,000 shares, Issued 93,045,816 at January 31, 2005 and April 30, 2004	9,305	9,305
Paid-In Capital	2,207,634	2,207,634
Cumulative Unrealized Gains and Losses	4,279	-
Deficit Accumulated During the Development Stage	(4,381,976)	(2,370,365)
Total Stockholders' Equity	(2,160,758)	(153,426)
Total Liabilities and Stockholders' Equity	$ 912,724	$ 175,707

</TABLE>

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

EFOODSAFETY.COM, INC.
(A Development Stage Company)
CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

<TABLE>
<CAPTION>

	For the three months ended January 31, 2005	For the three months ended January 31, 2004	For the nine months ended January 31, 2005	For the nine months ended January 31, 2004	Cumulative since January 28, 1998 inception of development stage
<S>	<C>	<C>	<C>	<C>	<C>
Revenues	$ 24,865	$ -	$ 44,772	$ -	$ 47,155
Cost of sales	11,527	-	17,642	-	18,422
Gross Profit	13,338	-	27,130	-	28,733
Expenses:					
Sales and marketing	83,088	-	83,088	-	83,088
Research and development	99,591	-	194,843	-	1,603,343
General and administrative	234,064	35,920	1,673,923	63,493	2,633,518
Total Expenses	416,743	-	1,951,854	-	4,319,949
Net Loss from Operations	(403,405)	(35,920)	(1,924,724)	(63,493)	(4,291,216)
Other Income (Expense)					
Interest income	853	-	2,627	-	2,627
Dividend income	7,550	-	7,550	-	7,550
Gain/Loss on sale of marketable securities	2,995	-	2,995	-	2,995
Interest expense	(43,237)	-	(100,059)	-	(103,932)
Net Loss	$ (435,244)	$ (35,920)	$ (2,011,611)	$ (63,493)	$ (4,381,976)
Basic loss per share	$ -	$ -	$ (0.02)	$ -	
Weighted Average Shares	93,045,816	89,505,000	93,045,816	88,532,778	

</TABLE>

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

EFOODSAFETY.COM, INC.
(A Development Stage Company)
CONSOLIDATED STATEMENTS OF CASH FLOWS

(Unaudited)

<TABLE>
<CAPTION>

	For the nine months ended January 31, 2005	For the nine months ended January 31, 2004	Cumulative Since January 28, 1998 Inception of Development Stage
CASH FLOWS FROM OPERATING ACTIVITIES:			
<S>	<C>	<C>	<C>
Net Loss	$ (2,011,611)	$ (63,493)	$ (4,381,976)
Adjustments used to reconcile net loss to net cash provided by (used in) operating activities:			
Depreciation	11,795	-	11,795
Common stock issued for expenses	-	-	1,549,184
Gain/Loss on sale of marketable securities	(2,995)		(2,995)
(Increase) Decrease in Inventory	(291,486)	(24,436)	(338,593)
(Increase) Decrease in Accounts Receivable	(266)		(266)
Increase (Decrease) in Accounts Payable	(260)	2,715	-
Increase (Decrease) in Accrued Interest	100,059	-	103,932
Net Cash Used in operating activities	(2,194,764)	(85,214)	(3,058,919)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of fixed assets	(81,262)	-	(126,262)
Purchase of marketable securities	(500,000)	-	(500,000)
Dividends reinvested in marketable securities	(7,550)	-	(7,550)
Proceeds from sale of marketable securities	200,000	-	200,000
Net cash provided by investing activities	(388,812)	-	(433,812)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from sale of stock	-	-	3,910
Capital contributed by shareholder	-	24,630	663,845
Proceeds from loans	675,000	90,000	1,000,000
Proceeds from convertible debentures	1,969,550	-	1,969,550
Net cash provided by Financing Activities	2,644,550	114,630	3,637,305
Net (Decrease) Increase in Cash and Cash Equivalents	60,974	29,416	144,574
Cash and Cash Equivalents at Beginning of Period	83,600	-	-
Cash and Cash Equivalents at End of Period	$ 144,574	$ 29,416	$ 144,574

</TABLE>

EFOODSAFETY.COM, INC.
(A Development Stage Company)
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)
(continued)

<TABLE>
<CAPTION>

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:			
Cash paid during the year for:			
<S>	<C>	<C>	<C>
Interest	$ -	$ -	$ -

Franchise and income taxes	$ -	$ -	$ -

</TABLE>

SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES:

On October 29, 2003, the Company issued 1,500,000 restricted shares of common stock, par value $.0001, to acquire Food Safe, Inc.

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

EFOODSAFETY.COM, INC.
(A Development Stage Company)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of accounting policies for eFoodSafety.com, Inc. & Subsidiaries (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 nine months ended January 31, 2005 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, 2005 and 2004. 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. Since January 28, 1998 the Company is in the development stage, and has not commenced planned principal operations.

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

In May 2004, the Company incorporated 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.

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.

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

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, 2005, the Company has accumulated operating losses of $4,381,976 since its inception. The continuation of the Company is dependent upon the continuing financial support of directors and stockholders. It is the intention of the Company to raise new equity financing of approximately $2,500,000 within the upcoming year. Amounts raised will be used to implement the company's plan of operations. While the Company is expending its best efforts to achieve the above plans, there is no assurance that any such activity will generate funds that will be available for operations.

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 nine months ended January 31, 2005 include the accounts of eFoodSafety.com, Inc. and its subsidiaries Food Safe, Inc. and Knock-Out Technologies, Ltd. Food Safe, Inc. was acquired by the Company on October 29, 2003. Knock-Out Technologies, Ltd. was incorporated by the Company in May 2004 as a wholly-owned subsidiary.

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.

EFOODSAFETY.COM, INC.
(A Development Stage Company)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

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

Depreciation

Office furniture, equipment and leasehold improvements, 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
Leasehold improvements	2-10 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.

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, 2005 and 2004.

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.

Revenue recognition

Revenue is recognized from sales of product at the time of shipment to customers. Title passes to the customer at the time the items are shipped, and are no longer owned by the Company.

Reclassifications

Certain reclassifications have been made in the 2004 financial statements to conform with the 2005 presentation.

EFOODSAFETY.COM, INC.
(A Development Stage Company)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

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

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.

Investments in securities are summarized as follows:

<TABLE>
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	January 31, 2005		
	Gross Unrealized Gain	Gross Unrealized Loss	Fair Value
<S>	<C>	<C>	<C>
Available-for-sale securities	$ 4,279	$ -	$ 314,824

	April 30, 2004		
	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 nine months ended January 31, 2005 and 2004, sales proceeds and gross realized gains and losses on securities classified as available-for-sale securities were:

<TABLE>
<CAPTION>

	For the Three Months Ended January 31, 2005	2004	For the Nine Months Ended January 31, 2005	2004
<S>	<C>	<C>	<C>	<C>
Sale Proceeds	$ 200,000	$ -	$ 200,000	$ -
Gross Realized Losses	$ -	$ -	$	-
Gross Realized Gains	$ 2,995	$ -	$ 2,995	$ -

</TABLE>

EFOODSAFETY.COM, INC.
(A Development Stage Company)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

NOTE 2 - INCOME TAXES

As of April 30, 2004, the Company had a net operating loss carryforward for income tax reporting purposes of approximately $1,800,000 that may be offset against future taxable income through 2024. 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 carryforwards will expire unused. Accordingly, the potential tax benefits of the loss carryforwards are offset by a valuation allowance of the same amount.

NOTE 3 - 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. Revenues as of January 31, 2005 are not considered significant enough for the Company to come out of the development stage.

NOTE 4 - 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.

NOTE 4 - COMMON STOCK TRANSACTIONS (continued)

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

On November 10, 2003, the Company issued 1,800,000 shares of common stock for general and administrative expenses valued at $30,000.

On April 19, 2004, the Company issued 200,000 shares of common stock for general and administrative expenses valued at $100,000.

On April 21, 2004, the Company issued 1,500,000 shares of common stock for research and development expenses valued at $750,000.

During March and April of 2004, the Company issued 40,816 shares of common stock for general and administrative expenses valued at $19,184.

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 5 - RENT AND LEASE EXPENSE

The Company relocated its corporate offices to 19125 N. Indian Avenue, North Palm Springs, California, effective September 1, 2004 and has finalized a three year lease for 30,000 square feet of warehouse space, 12,000 square feet of outside space, and executive office space. The Company will pay $32,000 per month for the lease.

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

Year Ended April 30,		Real Property
2005	$	256,000
2006		384,000
2007		384,000
2008		128,000
2009		-
Total five year minimum lease payments	$	1,152,000

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 6 - RELATED PARTY TRANSACTIONS

During 2004 and 2003, shareholders have paid general and administrative expenses on behalf of the Company. These payments have been recorded as expenses and as paid-in capital to the Company. The amount of paid-in capital contributed by shareholders totaled $24,630 and $37,459 for the years ended April 30, 2004 and 2003 respectively.

During the year ended April 30, 2004, shareholders loaned the Company $325,000. During the six months ended October 31, 2004, shareholders loaned the Company an additional $675,000. The notes are payable in a lump-sum including interest at 5% on June 3, 2009. The total amount of principal and interest due on these notes is $1,040,573 and $328,873 as of January 31, 2005 and April 30, 2004, respectively.

NOTE 7 - ACQUISITION

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

In May 2004, the Company incorporated 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.

NOTE 8 - INVENTORY

During the year ended April 30, 2004, the Company purchased inventory of $47,887. During the nine months ended January 31, 2005, the Company purchased inventory of $291,486. The inventory consists of ozonation equipment that will be resold to clients. The inventory has been recorded at cost. For the three and nine months ended January 31, 2005, cost of inventory sold to third-parties was $11,527 and $17,642.

NOTE 9 - CONVERTIBLE DEBENTURES

On July 21, 2004, the Company sold $2.0 million in convertible debentures. The convertible debentures carry an interest rate of 6% per annum, payable quarterly. The debentures carry a conversion price of $.40 per share of the Company's common stock. The outstanding principal balance of the debentures are due on July 21, 2007.

The purchasers of the debentures receive an A Warrant to purchase an amount of common stock equal to 50% of the number of shares of common stock purchased via this investment. The A Warrants expire two years from the date of issuance and the exercise price of the A Warrants is $.80 per share.

The purchasers of the debentures also receive a B Warrant to purchase an amount of common stock equal to 50% of the number of shares of common stock purchased via this investment. The B Warrants expire two years from the date of issuance and the exercise price of the B Warrants is $1.00 per share.

NOTE 9 - CONVERTIBLE DEBENTURES (continued)

At January 31, 2005 and April 30, 2004, the total amount of principal and interest due on the convertible debentures is $2,032,909 and $0, respectively.

NOTE 10 - LITIGATION

The Company filed a complaint in the Superior Court of Riverside County, California on November 5, 2004 against Mr. Karney and other parties alleging breach of fiduciary duty, conversion, constructive trust, fraud and declaratory relief. The Company believes that Mr. Karney misappropriated approximately $189,000 from the Company and attempted to cause the Company to enter into invalid contracts with close personal friends without proper authorization. These friends were also paid Company proceeds without providing any consideration. As of December 2, 2004, the Company completed service of process of its complaint on all named defendants including its former Chief Executive Officer, Clarence "Bill" Karney, AmeriFinancial, Inc., Conn Chemicals Engineering Company, Inc. and Trac Force dba Freshtrak.

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

FORWARD LOOKING STATEMENTS

This registration statement contains forward-looking statements as that term is defined in the Private Securities Litigation Reform Act of 1995. These statements relate to future events or our future financial performance. In some cases, you can identify forward-looking statements by terminology such as "may", "will", "should", "expects", "plans", "anticipates", "believes", "estimates", "predicts", "potential" or "continue" or the negative of these terms or other comparable terminology. These statements are only predictions and involve known and unknown risks, uncertainties and other factors, including the risks in the section entitled "Risk Factors", that may cause our or our industry's actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance or achievements expressed or implied by these forward-looking statements. Certain important risks could cause results to differ materially from those anticipated by some of the forward-looking statements. Some, but not all, of the risks that could cause actual results to differ from those suggested by the forward-looking statements include, among other things:

o our ability to successfully implement our business plan;

o our ability to develop commercially viable products;

o the efficiency and reliability of our products;

o the loss of the services of any member of our management team;

o whether or not our products are able to compete successfully with products of other suppliers and whether or not some or all of our products are rendered obsolete by newer products or technologies;

- the implementation of any government regulation that could make it impossible, more difficult or more costly to bring our products to market;

- our ability to obtain financing as and when we need it; and

- other factors, all of which are difficult to predict and many of which are beyond our control.

You are cautioned not to place undue reliance on these forward-looking statements, which relate only to events as of the date on which the statements are made. Although we believe that the expectations reflected in the forward-looking statements are reasonable, we cannot guarantee future results, levels of activity, performance or achievements. Except as required by applicable law, including the securities laws of the United States, we do not intend to update any of the forward-looking statements to conform these statements to actual results.

As used in this registration statement, the terms "we", "us", "our", "eFood", "eFoodSafety" and the "Company" mean eFoodSafety.com, Inc., unless otherwise indicated.

DESCRIPTION OF BUSINESS

eFoodSafety.com, Inc., a Nevada corporation, originally incorporated under the name DJH International, Inc., was formed on October 28, 1996. We are engaged in the food safety business which involves sanitizing and disinfecting food product storage areas and transportation containers, such as produce distribution centers, meat processing facilities, and produce trucks. Through our acquisition of Knock-Out Technologies in May 2004, we are also involved in the development of herbal, non-toxic food grade products, including an anthrax sporocidal.

Our initial products are designed to eradicate harmful agents from fruits and vegetables. We have identified various new product applications and product line extensions and are involved in ongoing product research and development efforts in that regard. Through January 31, 2005, we have had nominal revenue and our efforts have primarily been concentrated on product development and testing and assembling our sales and support organization.

Our corporate headquarters is located at 19125 N. Indian Avenue, North Palm Springs, California, 92258.

HISTORY AND COMPANY DEVELOPMENT

eFoodSafety.com, Inc. was incorporated in Nevada on October 28, 1996 as DJH International, Inc. to market products through the Internet. The founder, Michael J. Daniels, saw a need for good products and services to be marketed traditionally and via the World Wide Web and sought opportunities through companies that had the ability to sell and deliver in a timely fashion.

On October 16, 2000, we entered into an agreement and plan of reorganization with Global Procurement Systems, Inc. whereby we acquired Global. As a result of the acquisition, we issued 37,620,000 common shares and changed our name to eFoodSafety.com, Inc. Upon the merger, Ms. Patricia Ross assumed the official duties as president and brought us to our present path toward development of sanitation

services and products in the fruit and vegetable market worldwide.

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

In May 2004, the Company incorporated 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.

We have undergone no bankruptcy, receivership or similar proceedings.

We are still considered to be a development stage company. We have little revenue and are dependent upon the raising of capital through placement of its common stock. There can be no assurance that we will be successful in raising the capital required through the sale of debt or equity securites, and that would be able execute our business plan even if we obtained such capital. Success of the plan of operation is contingent on the prudent usage of funds raised, through equity and/or debt financing, to finance our food safety products and services business.

PRODUCTS

We intend to offer a suite of products and processes designed to eliminate pathogens and pesticides from phases of food distribution, primarily produce. The U.S. Department of Agriculture (USDA) has estimated that the annual value of all food consumption in the U.S. totals $760 billion. Of this amount 18% or $137 billion, is fruits and vegetables. The USDA further estimates that less than 2% of all fruits and vegetable are pathogen, or "germ free", at the initial packing point, and less still are provided with a way to continue to eliminate the growth of pathogens during the distribution cycle.

We have developed products and equipment based on treatment of fruits and vegetables with ozone. We believe ozone to be effective in keeping produce free from pathogens and pesticides. The ozone material, along with water and citric acid (to maintain desired water ph balance) would be sprayed on produce.

Our research, covering the past four years and, our process development has demonstrated that our chemical-free Food Safe Program, utilizing ozone or electronic pasteurization, virtually eliminated all pesticides and pathogens, including E. Coli, Salmonella, and Listeria, at the packing house or distribution center. Pesticides are chemical sprays used on a product while it is growing in the field. The residue is left on the product under the normal packing process. Pathogens are disease-causing bacteria, such as Salmonella, Listeria, and E.Coli. The Food Safe Process effectively removes both pesticides and pathogens. The Food Safety Program is intended to be a complete process that would incorporate an application and monitoring system utilizing an ozonated wash to fresh fruit and vegetables. A monitoring device will continuously monitor water quality, Oxidation Reduction Potential (ORP), ph balance, and maintains continuous records that satisfy Hazard Analysis Critical Control Point (HACCP) requirements. The data supplied by the monitoring device would be sent to the USDA to ensure compliance with HACCP standards.

The ozone-based products and services provided by eFoodSafety are available in an array of formats.

PRODUCE DISTRIBUTION FACILITY. To establish the Food Safe Program, the Company intends to acquire a produce distribution facility. A "run-through" will be completed after the Company has acquired such a distribution facility, set up production lines, tested equipment, and ensured that all FDA standards have been met or exceeded. From the time the Company takes possession of a distribution facility, the first test run will be in 30 days of that point. The Company will be fully operational, including equipment, labor, sales, and product testing, approximately two (2) days after the test run. eFood's marketing plans will be initiated immediately and those clients, if any, currently awaiting commencement would then be serviced.

For the entire sanitization program to be deemed efficient, the process must be completed at the company's distribution facility upon it being acquired and operational. The results of such process shall exceed any FDA/USDA standards. As stated above, the company offers a variety of services implemental in a multitude of environments.

Therefore, billing for the company's products and services must be determined on a case-by-case basis further described below:

Outline of the sanitization process listed by service and cost if the client brings the produce to the company-owned distribution facility for processing. This process exceeds any FDA, USDA Standards:

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<C>		<C>	
1.	Inspection of Product Cost per unit	$	0.10
2.	Handling Product before Processing Cost per unit	$	0.15
3.	Food Safety Process/Packaging Cost per unit	$	2.50
4.	Chemical Inspection Cost per unit	$	0.25
5.	Sanitizing the Truck Cost per unit	$	0.15
6.	Cost of Delivery of Product Cost per unit	$	1.75

	Total Cost per unit	$	4.90
		=================	

Please note that all prices are subject to change.

Outline of a la carte services available at the company-owned distribution facility without utilizing the sanitization process:

1.	Load Consolidation Cost per unit	$	1.00
2.	Store Drop Delivery Cost per unit	$	1.50
3.	Repacking Cost per unit	$	2.25
4.	Storage Cost per unit	$	0.50
5.	Sales/Marketing Cost per unit	$	1.00
6.	Transportation Cost per load	$	250.00

Please note that all prices are subject to change.

Outline of services available at the customer's facility, not including the cost for leasing/purchasing eFood approved equipment:

1.	Process Cost per unit	$	0.30

Please note that a unit could be defined as follows: a) trays (berries); b) cartons (oranges, peppers, bananas); c) lugs (grapes, tomatoes); d) sacks (potatoes, cucumbers), etc.

</TABLE>

The program will use common materials, as will the manufacture of equipment, so that we will have a multitude of vending sources from which to choose. In addition, we plan to market our products and services so as not to become dependent on any one customer.

EQUIPMENT LEASING. In addition to developing a Food Safe Program, we intend to supply machinery and materials to those patrons who will be leasing/purchasing the equipment and performing the process at their own (the vendor) facility. The equipment will be custom fabricated by eFoodSafety.com, at its Palm Springs manufacturing facility, thus causing the Company to require a deposit from the customer in order to outlay any initial manufacturing costs. By performing the process in the vendor's facility, it will give an extended shelf life to the produce, including a reduction in pathogens, and an impression of sanitization to the end- customer, but such produce will not meet any certification for government standards due to cross contamination in packing, shipping, delivery, etc.

TRUCK WASHING SERVICES. Using our ozone-based technology, we also are developing a truck washing service designed to wash trucks and the produce they deliver. This is intended to reduce the level of pathogens that may grow on produce during the transportation process.

KNOCK-OUT SUBSIDIARY PRODUCTS. Through our subsidiary, Knock-Out Technologies, we are developing a variety of products based on a proprietary blend of organic, non-toxic and food-based substances. These products include an anthrax sporocidal, a germicidal cleaner, a wound care antiseptic, an herbicide and an insect repellent.

We are currently having an outside organization, Celsis Laboratory Group, commence EPA protocol testing for the anthrax germicidal and sporocidal product.

SALES AND MARKETING

Initially, the program will be marketed locally. In order to set up a potential customer base, the Company intends to introduce its program to various parties in the fruit and vegetable industry, as well as various government officials. The company sales staff will carry out its marketing plan in the areas of produce sales, equipment sales, food safe audits, and distribution center access. The local marketing areas are the states of Arizona, California, Maryland, Nevada, Oregon and Washington.

We also plan to market all services, products and produce through outside commissioned sales persons and through our website, http://www.e-foodsafety.com.

CUSTOMERS

Our potential customers for our food safety products include produce shippers and processors, meat processors and liquid processors.. Customers for our Knock-Out subsidiary products vary depending on the product. Potential customers for our anthrax sporocidal may include the U.S. government, which has expressed interest in products that kill the anthrax virus. Potential customers for the germicidal cleaner includes nursing homes, hospitals and food service facilities.

COMPETITION

The produce and meat industries are extremely competitive and have become highly fragmented over the years. Operators have been attempting to hold or increase market share through the development and

operating of traditional sales and distribution outlets.

There are presently, to the best of our knowledge, no companies that provide complete inspection services, processes and equipment. There are, however, competitors that do provide partial food-safe programs. We would compete with companies who use chlorine, irradiation and other methods designed to eliminate pathogens and pesticides from produce and other food items.

We will compete with many different companies regarding certain commodities in the market place including, but not limited to:

GOVERNMENT REGULATION

The only license required by the food safety products will be a PACA (Perishable Agricultural Commodities Act) License and a State's License issued by the State Department in each state the Company is conducting its business. On December 9, 2003, the Company received its PACA license from the U.S. Department of Agriculture. In June 2001, the FDA approved the use of ozone on food products.

Any distribution center we develop would be subject to various federal, state and municipal regulations with regards to health, safety and environmental issues. Such facilities are subject to supervision or periodic inspection by other regulators.

INTELLECTUAL PROPERTY

Although we have filed for patent protection for some of our certain products, there is no assurance we will obtain patent approval. Even if they were obtained, we may not have any patent protection for any derivative uses of such products, or for any other products we may later acquire or develop. We also cannot assure that we will be able to obtain foreign patents to protect our products.

Litigation may be required to enforce our intellectual property rights, protect our trade secrets or determine the validity and scope of proprietary rights of others. Any action we take to protect our intellectual property rights could be costly and could absorb significant management time and attention. In addition, as a result of any such litigation, we could lose any proprietary rights we have. If any of the foregoing occurs, we may be unable to execute on our business plan and you could lose your investment.

RESEARCH & DEVELOPMENT

We do not anticipate incurring material research and development costs during the next 12 months, nor do we anticipate the acquisition or sale of any material property, plant or equipment during the next 12 months. During the three and nine months ended January 31, 2005, we have acquired and expensed $99,591 and $194,843 for research and development, respectively. During the three and nine months ended January 31, 2004, we acquired and expensed $0 and $0 for research and development, respectively.

EMPLOYEES

We currently have eleven paid full time employees. We believe that relations with our employees is good. We believe that the management team will eventually consist of approximately ten officers and/or directors and that, as our business grows, we may have up to six supervisors oversee the operations divisions a distribution center. The employees at each facility will be contracted through local vendors.

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

THREE AND NINE MONTHS ENDED JANUARY 31, 2005

Prior to April 2004, we had no active operations. Thus any comparisons of results of operations and financial position compared with the three and nine months ended January 31, 2004 and the financial position as at January 31, 2005 are not relevant.

SALES

Our revenues from operations for the three and nine months ended January 31, 2005 were $24,865 and $44,772, respectively, and was generated from a sale of an Ozone Air Clean unit and accessories.

COST OF SALES AND GROSS PROFIT

Our cost of sales for the three and nine months ended January 31, 2005 was $11,527 and $17,642, respectively, generating a percentage margin on sales of 53.64% and 60.60%.

RESEARCH AND DEVELOPMENT

Research and Development expenses include $82,342 cash compensation paid to William Nelson and $112,501 for hardware and parts.

SELLING, GENERAL AND ADMINISTRATIVE EXPENSES

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

Cash based compensation was paid to our staff of eleven full-time employees, consulting fees for outside directors, legal advisors and marketing consultants.

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

INTEREST EXPENSE

Interest expenses of $43,237 and $100,059 were incurred during the three and nine months ended January 31, 2005 and relate to interest accrued on outstanding promissory notes payable to related parties in lump-sum including interest at 5% on June 3, 2009. Interest expenses also included $30,286 and $63,359 from $2.0 million in convertible debentures that were sold during the first quarter.

LIQUIDITY AND CAPITAL RESOURCES

As of January 31, 2005, we had working capital of $798,257. As a result of our operating losses during the nine months ended January 31, 2005, we generated a cash flow deficit of $2,194,764 from operating activities. We used cash flows in connection with investing activities of $388,812 during the nine months ended January 31, 2005 for the purchase of fixed assets, and the purchase of marketable securities. We met our cash requirements for the nine months ended January 31, 2005 through loans of $675,000 from shareholders and the sale of convertible debentures of $1,969,550.

On July 21, 2004, the Company sold $2.0 million in convertible debentures. The convertible debentures carry an interest rate of 6% per annum, payable quarterly. We paid a consultant 10% of the gross proceeds of $2.0 million ($200,000) as a finder's fee. The debentures carry a conversion price of $0.40 per share of the Company's common stock.

The purchasers of the debentures receive an A Warrant to purchase an amount of common stock equal to 50% of the number of shares of common stock purchased via this investment. The A Warrants expire two years from the date of issuance and the exercise price of the A Warrants is $0.80 per share.

The purchasers of the debentures also receive a B Warrant to purchase an amount of common stock equal to 50% of the number of shares of common stock purchased via this investment. The B Warrants expire two years from the date of issuance and the exercise price of the B Warrants is $1.00 per share.

Our operating revenues may be less than adequate to fund future operations and growth. We will continue to fund our 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 its 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.

In May 2004, the Company incorporated 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.

Our independent certified public accountants have stated in their report, which is included with our audited financial statements for the year ended April 30, 2004, that we have incurred operating losses in the last two years and that we are dependent on management's ability to raise capital and develop profitable operations. These factors, among others, may 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.

CRITICAL ACCOUNTING POLICIES

Our critical accounting policies are those which we believe require significant judgments, often as a result of the need to make estimates about the effect of matters that are inherently uncertain. A discussion of our critical accounting policies is set forth in the Notes to our Financial Statements included as part of this Registration Statement.

RISK FACTORS

An investment in our securities is very speculative and involves a high degree of risk. You should carefully consider the following risk factors, along with the other matters discussed in this prospectus, before you decide to buy our securities. Any of these factors could cause the value of your investment to decline significantly or become worthless. If you decide to buy our securities, you should be able to afford a complete loss of your investment.

WE ARE A DEVELOPMENT STAGE COMPANY, WITH VIRTUALLY NO REVENUE, LIMITED OPERATING HISTORY, AND YOU COULD LOSE YOUR ENTIRE INVESTMENT.

We have had virtually no revenue and have operated with cash from debt or equity financings. We have a limited operating history and our operations are subject to all the risks inherent in a business enterprise with such a limited operating history, including limited capital, possible delays in the development and successful execution and implementation of our business plan, uncertain markets, and the absence of an operating history. The likelihood that we will succeed must be considered in light of the problems, expenses, and delays frequently encountered in connection with the development of new businesses, as well as many other factors. Our business has not shown a profit. Since we commenced operations, we have accumulated a net loss. There is no assurance that we will be able to develop successfully the business we are pursuing. We cannot be certain that our business will be successful or that we will generate significant revenues.

WE HAVE CAPITAL REQUIREMENTS AND WE MAY HAVE THE NEED FOR ADDITIONAL CAPITAL IN THE FUTURE.

As of January 31, 2005, we believe that execution of our primary business goal will result in net losses for at least the next two quarters. Based on our estimates, we believe our current resources will be sufficient to fund operations through the first quarter of 2005. We had been dependent primarily on private placements of our debt and equity securities and shareholder loans to fund our operations. In the near term, we intend to focus on increasing our revenues and marketing efforts for our products. Although our management is cautiously optimistic that we will be able to grow our revenue in the near future, there can be no assurance that we will generate sufficient revenue to support our operations, and if such revenue will be sustainable.

In the event that we will seek additional capital, there can be no assurance that any such funding will be available to us when needed, on commercially reasonable terms, or at all. If we are unable to generate sufficient additional revenue or obtain additional financing if needed, we will likely be required to curtail our marketing and operating plans and possibly cease our operations. In addition, any additional equity financing may involve substantial dilution to our then-existing stockholders.

Our independent accountants have included an explanatory paragraph in our financial statements included in our public filings, which are incorporated by reference into this prospectus, stating that we have incurred operating losses since inception and that we are dependent on our management's ability to develop profitable operations, and that these factors, among others, may raise substantial doubt about our ability to continue as a going concern.

IF OUR PRODUCTS AND SERVICES DO NOT GAIN MARKET ACCEPTANCE, IT IS UNLIKELY THAT WE WILL BECOME PROFITABLE.

The market for products that affect the sanitizing of fruits and vegetables is evolving and we have many

competitors. Competitors used various technologies, including chlorine-based solutions, to eliminate pathogens and bacteria in the food storage and distribution process. Compared to these technologies, our technology is unproven and less mature, and the use of our technology by our potential customers is limited. The commercial success of our products will depend upon the adoption of our technology by food transportation, distribution and storage facilities as an approach to remove pathogens from fruits, vegetables and other foods. Market acceptance will depend on many factors, including:

- the willingness and ability of food industry distributors and producers to adopt new technologies;

- the willingness of governments to approve our products;

- our ability to convince potential industry customers that our technology is an attractive alternative to currently accepted technologies for reduction of pathogens from meats, fruits, vegetables and other food items;

- our ability to manufacture products and provide services in sufficient quantities with acceptable quality and at an acceptable cost; and

- the willingness by our potential customers to make capital expenditures for our products.

If our products do not achieve a significant level of market acceptance, demand for our products will not develop as expected and it is unlikely that we will become profitable.

RISK OF LOSS OF INVESTMENT DUE TO HIGHLY COMPETITIVE NATURE OF OUR INDUSTRY.

The market for sanitation products for fruits and vegetables is intensely competitive. We have limited operating history and minimal revenues from operations. We currently have assets and financial resources, but we had operated at a loss for some time and must now execute its business plan. We are smaller than our national competitors, and consequently lack comparable financial resources to enter into certain markets. In fact, we compete with several companies that specialize in the $5 billion dollar fruit and vegetable sanitation market. Most of these companies have longer histories, greater name recognition and more financial resources than we do.

RISK OF FAILING TO OBTAIN CRITICAL INTELLECTUAL PROPERTY

Management has decided not to enter into an agreement with Clarence W. Karney for the right to use the Global Inspection Service (GIS) that is a concept created by Mr. Karney. The company plans to negotiate an agreement whereby GIS can be implemented and offered as a standard service. No contract has been entered into to date although a letter of intent to contract has been signed. Failure to reach a definitive agreement with Mr. Karney for the right to offer GIS could adversely affect the Company's ability to continue in business. Furthermore, no assurances can be given that a contract entered into would be the product of arms length negotiations and result in terms favorable to the Company.

DEPENDENCE ON KEY PERSONNEL.

The success of the Company will depend to a great extent on Mark Taggatz, Patricia Ross-Gruden, William Nelson, and other members of our management. These individuals do not have employment contracts and

may terminate their employment at any time. If we lose our key personnel, our business may suffer. We depend substantially on the continued services and performance of our senior management and, in particular, their contracts and relationships, especially within the fresh fruit and vegetable industry.

NEED TO BUILD OUT OUR SALES AND MARKETING ORGANIZATION.

We are and shall continue marketing our existing products and future products that we may license or acquire either through the utilization of contract sales representatives and brokers, the establishment of our own sales force, strategic alliances and various other methods. We are in the early stages of developing such sales and marketing channels, and further development of those channels will require an investment of substantial amounts of capital. Accordingly, despite our plans, we may be unable to substantially develop our own marketing channels.

WE MAY BE UNABLE TO PROTECT OUR INTELLECTUAL PROPERTY RIGHTS, OR WE MAY INFRINGE THE INTELLECTUAL PROPERTY RIGHTS OF OTHERS, WHICH MAY RESULT IN LAWSUITS AND PREVENT US FROM SELLING OUR PRODUCTS.

We rely on patent, trademark, and trade secret laws to protect our trademarks, content, and proprietary technologies and information. We have filed or intend to file patents for several of our products. However, there can be no assurance that such laws will provide sufficient protection to us, or other parties will not develop technologies that are similar or superior to ours.

There are no pending lawsuits against us regarding infringement of any existing patents or other intellectual property rights or any material notices that we are infringing the intellectual property rights of others. However, there can be no assurance that third parties will not assert infringement claims in the future. If any claims are asserted and determined to be valid, there can be no assurance that we will be able to obtain licenses of the intellectual property rights in question or obtain licenses on commercially reasonable terms. Our involvement in any patent dispute or other intellectual property dispute or action to protect proprietary rights may have a material adverse effect on our business, operating results, and financial condition. Adverse determinations in any litigation may subject us to liabilities, require us to seek licenses from third parties, and prevent us from marketing and selling our products. Any of these situations can have a material adverse effect on our business, operating results, and financial condition.

RISK OF INCURRING HIGH LEGAL COST DUE TO LITIGATION.

While we are not currently involved in any litigation, that is no indication that we will be precluded from being sued in the future. In the past, especially during periods of market volatility, securities class action litigation has often been instituted against companies similar to ours. Such litigation, if instituted, could result in substantial costs and diversions of management's attention and resources, which could have a material adverse effect on our business, results of operations and financial condition.

RISK OF EXTERNAL INFLUENCES

The price or our stock could be affected by external influences, which are beyond our control. Examples of these influences are:

o An abrupt economic change resulting in an unexpected downturn in demand;

o Governmental restrictions or excessive taxes on imports;

o Over-abundance of products and services related to the sanitation industry; and

o Sudden increase in raw materials, such as steel.

RISK DUE TO MINORITY STATUS OF NEW INVESTORS

Our directors and executive officers beneficially own approximately 55,885,000 common shares; approximately 60.06% of the outstanding common stock if all the shares offered are sold. As a result, these shareholders, if they act as a group, will have a significant influence on all matters requiring shareholder approval, including the election of directors and approval of significant corporate transactions. Such control may have the effect of delaying or preventing a change in control of the Company.

RISKS DUE TO RESALE RESTRICTIONS IMPOSED BY STATE "BLUE SKY LAWS"

There are state regulations, which might affect the transferability of our shares. We have not registered its shares for resale under the securities or "blue sky" laws of any state and we have no plans to register or qualify its shares in any state. Current shareholders, and persons who desire to purchase the shares in any trading market that may develop in the future, should be aware that there may be significant state restrictions upon the ability of new investors to purchase the securities.

SEC and "blue sky" laws, regulations, orders, or interpretations place limitations on offerings or sales of securities by development stage companies, or if such securities represent "cheap stock" previously issued to promoters or others. These limitations typically provide, in the form of one or more of the following limitations, that such securities are:

o not eligible for sale under exemption provisions permitting sales without registration to accredited investors or qualified purchasers;

o not eligible for the transactional exemption from registration for non-issuer transactions by a registered broker-dealer;

- not eligible for registration under the simplified small corporate offering registration (SCOR) form available in many states;

- required to be placed in escrow and the proceeds received held in escrow subject to various limitations; or

- not permitted to be registered or exempted from registration, and thus not permitted to be sold in the state under any circumstances.

Virtually all 50 states have adopted one or more of these limitations, or other limitations or restrictions affecting the sale or resale of stock of development stage companies, or "cheap stock" issued to promoters or others.

Specific limitations on offerings by development stage companies have been adopted in:

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<S>	<C>	<C>
Alaska	Maryland	Rhode Island
Arkansas	Nebraska	South Carolina
California	New Mexico	South Dakota
Delaware	Ohio	Tennessee
Florida	Oklahoma	Utah
Georgia	Oregon	Vermont
Idaho	Pennsylvania	Washington
Indiana		

</TABLE>

Any secondary trading market, which may develop, may only be conducted in those jurisdictions where an applicable exemption is available or where the shares have been registered.

ITEM 3. CONTROLS AND PROCEDURES

The Company's president acts both as the Company's chief executive officer and chief financial officer and is responsible for establishing and maintaining 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 management, including the Company's President, of the effectiveness of the design and operation of the Company's disclosure controls and procedures pursuant to Rule 13a-15 under the Securities Exchange Act of 1934, as amended (the "Exchange Act"). Based upon the evaluation, the Company's President concluded that, as of the end of the period, the Company's disclosure controls and procedures were effective in timely alerting him 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 Controls

Based on his evaluation as of January 31, 2005, there were no significant changes in the Company's internal controls over financial reporting or in any other areas that could significantly affect the Company's internal controls subsequent to the date of his most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS.

The Company filed a complaint in the Superior Court of Riverside County, California on November 5, 2004 against Mr. Karney and other parties alleging breach of fiduciary duty, conversion, constructive trust, fraud and declaratory relief. The Company believes that Mr. Karney misappropriated approximately $189,000 from the Company and attempted to cause the Company to enter into invalid contracts with close personal friends without proper authorization. These friends were also paid Company proceeds without providing any consideration. As of December 2, 2004, the Company completed service of process of its complaint on all named defendants including its former Chief Executive Officer, Clarence "Bill" Karney, AmeriFinancial, Inc., Conn Chemicals Engineering Company, Inc. and Trac Force dba Freshtrak.

ITEM 2. CHANGES IN SECURITIES. None.

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.

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 from our Registration Statement on Form SB-2 as amended on February 4, 2003)

3.2 Corporate Bylaws (incorporated by reference from our Registration Statement on Form SB-2 as amended on February 4, 2003)

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

32 CEO 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/ Mark Taggatz
Mark Taggatz, President, CEO
(Principal Executive and Financial Officer)
Date: March 15, 2005

EXHIBIT 31

SECTION 302 CERTIFICATIONS

I, Mark Taggatz, 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. The small business issuer's other certifying officers and I are 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) 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 on such evaluation; and

c) 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 most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and

5. The small business issuer's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of small business 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.

6. The registrant's other certifying officers and I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of my most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: March 15, 2005

/s/ Mark Taggatz
Mark Taggatz
President, CEO
(Principal Executive and Financial Officer)

EXHIBIT 32

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of eFoodSafety.com, Inc. on Form 10-QSB for the period ending January 31, 2005, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Mark Taggatz, President and Chief Executive 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.

/s/ Mark Taggatz
Mark Taggatz
President, CEO
(Principal Executive and Financial Officer)

March 15, 2005

A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.