

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**  
**January 10, 2006**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-12142**

**In the Matter of**

**ESAFETYWORLD, INC.,**

**n/k/a EZ AUCTIONS & SHIPPING  
INC.**

**Respondent.**

**ORDER INSTITUTING PROCEEDINGS AND  
NOTICE OF HEARING PURSUANT TO SECTION  
12(j) OF THE SECURITIES EXCHANGE ACT OF  
1934**

**I.**

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors that proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”), against eSafetyworld, Inc., now known as EZ Auctions & Shipping Inc. (“eSafety” or “Respondent”).

**II.**

After an investigation, the Division of Enforcement alleges that:

A. eSafetyworld, Inc. is a Nevada corporation with its principal place of business in Bohemia, New York. During the relevant period, eSafety sold disposable garments, industrial safety equipment, and clean room equipment. eSafety’s common stock is registered with the Commission pursuant to Section 12(g) of the Exchange Act, and was listed for trading under the symbol “SFTY” on the NASDAQ SmallCap Market until October 22, 2001, when Nasdaq suspended trading in eSafety’s securities. Thereafter, beginning on or about December 13, 2001, eSafety stock traded on the Over-the-Counter market. On December 24, 2002, eSafety announced that it would discontinue its operations effective December 31, 2002. On February 28, 2005, eSafety purported to change its name to EZ Auctions & Shipping Inc., changed its ticker symbol to “EZAU.PK” and purportedly underwent a 1-for-45 reverse stock split. eSafety continues to be quoted on the “Pink Sheets” disseminated by Pink Sheets LLC.

B. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers with classes of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g). Specifically, Exchange Act Rule 13a-1 requires issuers to file annual reports (Forms 10-K or 10-KSB), and Exchange Act Rule 13a-13 requires issuers to file quarterly reports (Forms 10-Q or 10-QSB).

C. eSafety has not filed an Annual Report on Form 10-KSB since October 15, 2002, or periodic or quarterly reports on Form 10-QSB for any fiscal period subsequent to its fiscal quarter ending March 31, 2003. Thus, the reports due on the dates listed below are delinquent:

<b>Form Type</b>	<b>Period Ended</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Months Delinquent as of January 2006</b>
10-KSB	June 30, 2003	September 29, 2003	Not filed	28
10-QSB	September 30, 2003	November 14, 2003	Not filed	26
10-QSB	December 31, 2003	February 16, 2004	Not filed	23
10-QSB	March 31, 2004	May 17, 2004	Not filed	20
10-KSB	June 30, 2004	September 28, 2004	Not filed	16
10-QSB	September 30, 2004	November 15, 2004	Not filed	14
10-QSB	December 31, 2004	February 14, 2005	Not filed	11
10-QSB	March 31, 2005	May 16, 2005	Not filed	8
10-KSB	June 30, 2005	September 28, 2005	Not filed	4
10-QSB	September 30, 2005	November 14, 2005	Not filed	2

D. As a result of the foregoing, eSafety has failed to comply with Section 13(a) of the Exchange Act and Rules 13a-1 and 13a-13 thereunder.

### **III.**

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors that public administrative proceedings be instituted to determine:

- A. Whether the allegations set forth in Section II are true and, in connection therewith, to afford Respondent an opportunity to establish any defenses to such allegations; and
- B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months or to revoke the

registration of each class of securities of eSafety registered pursuant to Section 12 of the Exchange Act.

#### IV.

IT IS ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice, 17 C.F.R. § 201.110.

IT IS FURTHER ORDERED that Respondent shall file an Answer to the allegations contained in this Order within twenty (20) days after service of this Order, as provided by Rule 220 of the Commission's Rules of Practice, 17 C.F.R. § 201.220.

If Respondent fails to file the directed answer, or fails to appear at a hearing after being duly notified, the Respondent may be deemed in default and the proceedings may be determined against it upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f) and 310 of the Commission's Rules of Practice, 17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f) and 201.310.

This Order shall be served forthwith upon Respondent personally or by certified mail.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice.

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Nancy M. Morris  
Secretary