

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SECURITIES EXCHANGE ACT OF 1934  
Release No. 53418/March 6, 2006

ADMINISTRATIVE PROCEEDING  
File No. 3-12142

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In the Matter of	:	
	:	ORDER MAKING FINDINGS AND
ESAFETYWORLD, INC.	:	REVOKING REGISTRATION
n/k/a EZ AUCTIONS & SHIPPING, INC.	:	BY DEFAULT
	:	

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The Securities and Exchange Commission (Commission) issued its Order Instituting Proceedings (OIP) on January 10, 2006. Respondent's duly established registered agent in Nevada was personally served with the OIP on February 2, 2006, and its Answer was due on or by February 22, 2006. 17 C.F.R. § 201.220(b); OIP at 3. To date, Respondent has failed to file an Answer.

Respondent is in default for failing to file its Answer to the OIP, or otherwise defend the proceeding. 17 C.F.R. §§ 201.155, .220(f). Pursuant to rule 155(a) of the Commission's Rules of Practice, I find the following allegations in the OIP to be true.

eSafetyworld, Inc. (eSafetyworld), is a Nevada corporation with its principal place of business in Bohemia, New York. eSafetyworld's common stock is registered with the Commission pursuant to Section 12(g) of the Securities Exchange Act of 1934 (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 eSafetyworld's securities. Thereafter, beginning on or about December 13, 2001, eSafetyworld stock traded on the Over-the-Counter market. On December 24, 2002, eSafetyworld announced that it would discontinue its operations effective December 31, 2002. On February 28, 2005, eSafetyworld 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. eSafetyworld continues to be quoted on the Pink Sheets. eSafetyworld has not filed an Annual Report on Form 10-KSB since October 15, 2002, or quarterly reports on Form 10-QSB for any fiscal period subsequent to its fiscal quarter ending March 31, 2003.

Exchange Act Section 13(a) and the rules promulgated thereunder require issuers 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, Rule 13a-1 requires issuers to file annual reports on Forms 10-K or 10-KSB, and Rule 13a-13 requires issuers to file quarterly reports on Forms 10-Q or 10-QSB.

As a result of the foregoing, eSafetyworld has failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder. In view of the above, I find it necessary and appropriate for the protection of investors to revoke the registration of each class of eSafetyworld's registered securities.

### **ORDER**

IT IS ORDERED THAT, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registration of each class of registered securities of Respondent eSafetyworld, Inc., is hereby REVOKED.

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Robert G. Mahony  
Administrative Law Judge