

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NEW YORK
Long Island Division**

UNITED STATES SECURITIES AND EXCHANGE COMMISSION, Plaintiff, v. ESAFETYWORLD, INC., k/n/a EZ AUCTION & SHIPPING, INC. AND RAYMOND BURGHARD Defendants.	: : : : : : : : : : :	CV-05 5851 (DRH) (ARL)
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FINAL JUDGMENT AS TO DEFENDANT RAYMOND BURGHARD

The United States Securities and Exchange Commission having filed a Complaint and Defendant Raymond Burghard having entered general appearance; consented to the Court's jurisdiction over Defendant and the subject matter of this action; consented to entry of this Final Judgment without admitting or denying the allegations of the Complaint (except as to jurisdiction); waived findings of fact and conclusions of law; and waived any right to appeal from this Final Judgment:

I.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Defendant Burghard and Defendant's agents, servants, employees, attorneys, and all persons in active concert or participation with them who receive actual notice of this Final Judgment by personal service or otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section 10(b) of the Securities Exchange Act of 1934 (the "Exchange Act") [15 U.S.C. § 78j(b)] and Rule 10b-5 promulgated thereunder [17 C.F.R. § 240.10b-5], by using any means or instrumentality of interstate commerce, or of the mails, or of any facility of any national securities exchange, in connection with the purchase or sale of any security:

- (a) to employ any device, scheme, or artifice to defraud;
- (b) to make any untrue statement of a material fact or to omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading; or
- (c) to engage in any act, practice, or course of business which operates or would operate as a fraud or deceit upon any person.

II.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant Burghard and Defendant's agents, servants, employees, attorneys, and all persons in active concert or participation with them who receive actual notice of this Final Judgment by personal service or otherwise are permanently restrained and enjoined from aiding and abetting any violation of Section 13(a) of the Exchange Act [15 U.S.C. § 78m(a)] and Rule 13a-1, [17 CFR 240.13a-1, and 240.] thereunder and by knowingly providing substantial assistance to an issuer that fails to file with the Commission:

- (i) such information and documents (and copies thereof) as the Commission shall require to keep reasonably current the information and documents required to be included in or filed with an application or registration statement filed pursuant to Section 12 of the Exchange Act [15 U.S.C. § 78l]; and
- (ii) such annual reports (and such copies thereof) certified if required by the rules and regulations of the Commission by independent public accountants, and such quarterly reports (and such copies thereof) as the Commission may prescribe.

III.

[IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant Burghard and Defendant's agents, servants, employees, attorneys, and all persons in active concert or participation with them who receive actual notice of this Final Judgment by personal service or otherwise are permanently restrained and enjoined from aiding and abetting any violation of Section 13(b)(2)(A) of the Exchange Act of 1934 [15 U.S.C. §§ 78m(b)(2)(A)] by knowingly providing substantial assistance to an issuer that which has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. §78l], and every issuer which is required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. § 78o(d)], and fails to:

- (a) make and keep books, records, and accounts, which in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the issuer; or
- (b) devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that-
 - (i) transactions are executed in accordance with management's general or specific authorization;
 - (ii) transactions are recorded as necessary: (I) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and (II) to maintain accountability for assets;
 - (iii) access to assets is permitted only in accordance with management's general or specific authorization; and

(iv) the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

IV.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant Burghard and Defendant's agents, servants, employees, attorneys, and all persons in active concert or participation with him who receives actual notice of this Final Judgment by personal service or otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section 13(b)(5) of the Exchange Act of 1934 [15 U.S.C. § 78m(b)(5)] and Rule 13b2-1 [17 C.F.R. § 240.13b2-1] thereunder by knowingly circumventing or knowingly failing to implement a system of accounting controls or knowingly falsifying or causing to be falsified any book, record, or account described in Section 13(b) of the Exchange Act.

V.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant Burghard and Defendant's agents, servants, employees, attorneys, and all persons in active concert or participation with them who receive actual notice of this Final Judgment by personal service or otherwise are permanently restrained and enjoined from aiding and abetting any violation of Rule 13b2-2 [17 C.F.R. § 240.13b2-2] under the Exchange Act of 1934 by knowingly providing substantial assistance to a director or officer of an issuer that which has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. § 78f], and every issuer which is required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. § 78o(d)], which, directly or indirectly:

(a) makes or causes to be made a materially false or misleading statement to an accountant in connection with; or

(b) omits to state or cause another person to omit to state, any material fact necessary in order to make statements made, in light of the circumstances under which such statements were made, not misleading, to an accountant in connection with:

(i) any audit, review or examination of the financial statements of the issuer required to be made pursuant subpart Regulation 13A; or

(ii) the preparation or filing of any document or report required to be filed with the Commission; or

any officer or director of such an issuer, or any other person acting under the direction thereof, which, directly or indirectly, takes any action to coerce, manipulate, mislead, or fraudulently influence any independent public or certified public accountant engaged in the performance of an audit or review of the financial statements of the issuer that are required to be filed with the Commission if that person knew or should have known that such action, if successful, could result in rendering the issuer's financial statements materially misleading.

VI.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant Burghard shall pay a civil penalty in the amount of \$25,000 pursuant to Section 21(d) of the Exchange Act [15 U.S.C. § 78u(d)]. Defendant shall make this payment within ten (10) business days after entry of this Final Judgment. All payments shall be made by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission. The payment shall be delivered or mailed to the Office of Financial Management, Securities and

Exchange Commission, Operations Center, 6432 General Green Way, Mail Stop 0-3, Alexandria, Virginia 22312, and shall be accompanied by a letter identifying Raymond Burghard as a defendant in this action; setting forth the title and civil action number of this action and the name of this Court; and specifying that payment is made pursuant to this Final Judgment. Defendant shall pay post-judgment interest on any delinquent amounts pursuant to 28 USC § 1961.

VII

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is incorporated herein with the same force and effect as if fully set forth herein, and that Defendant Burghard shall comply with all of the undertakings and agreements set forth therein.


VIII

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment.

IX.

There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk is ordered to enter this Final Judgment forthwith and without further notice.

Dated: May 18, 2006.


Honorable Denis R. Hurley,
UNITED STATES DISTRICT JUDGE
Eastern District of New York

Requested by:

carl a. tibbetts

Digitally signed by Carl A. Tibbetts
DN: cn=Carl A. Tibbetts, c=US, o=U.S. Securities
and Exchange Commission, ou=Trust Line
Position: Trust Line, email=carl.tibbetts@sec.gov
Location: Washington, D.C.
Date: 2006.05.18 15:04:50

(CT 3248)

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