



Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission's jurisdiction over him and the subject matter of these proceedings, and the findings contained in Section III.C. below, which are admitted, Respondent consents to the entry of this Order Instituting Administrative Proceedings Pursuant to Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions ("Order"), as set forth below.

### III.

On the basis of this Order and Respondent's Offer, the Commission finds that:

A. Edward A. Heil ("Heil") resides in Long Island, New York. Heil has been a CPA in New York State since 1973, and was employed by a well-known accounting firm between 1972 and 1991, where he was an audit partner for seven years. He co-founded eSafetyWorld, Inc., ("eSafety"), and was its Chairman, President and Chief Executive Officer at all relevant times.

B. eSafety was, at the relevant time, a Nevada corporation with its principal place of business in Bohemia, New York. eSafety sold disposable garments, industrial safety equipment, and clean room equipment. In addition, eSafety started a new line of business, providing consulting services to start-up companies, in 2000. At the relevant time, eSafety's common stock was registered with the Commission pursuant to Section 12(g) of the Exchange Act, and was listed for trading on the NASDAQ SmallCap Market until October 22, 2001, when NASDAQ suspended trading in its securities.

C. On December 15, 2005, the Commission filed a complaint against Heil in a civil action entitled Securities and Exchange Commission v. Edward Heil, et al., Civil Action Number CV-05 5852, in the United States District Court for the Eastern District of New York. On January 27, 2006, the court entered a final judgment against Heil, permanently enjoining him from future violations of Sections 10(b) and 13(b)(5) of the Securities Exchange Act of 1934 ("Exchange Act") and Rules 10b-5, 13b2-1 and 13b2-2 thereunder; and from aiding and abetting violations of Sections 13(a), 13(b)(2)(A), and 13(b)(2)(B) of the Exchange Act, and Rules 13a-1, 13a-13, 12b-20, and 12b-25 thereunder, and Section 232.302 of Regulation S-T. Heil was also ordered to pay a \$60,000 civil money penalty, and was barred as an officer or director of a public company for ten years.

D. The Commission's complaint alleged that, during 2000 and 2001, eSafety and Heil, among others, violated the federal securities laws by: (1) making false and misleading statements in public filings with the Commission about eSafety's revenues and profits from consulting contracts; (2) issuing a false and misleading press release that claimed eSafety had developed a product to prevent the spread of anthrax spores while opening mail; and (3) engaging in a manipulative scheme intended to create liquidity for, and increase the price of, eSafety stock.

#### IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanction agreed to in Respondent Heil's Offer.

Accordingly, it is hereby ORDERED, effective immediately, that:

A. Heil is suspended from appearing or practicing before the Commission as an accountant.

B. After 5 years from the date of this order, Respondent may request that the Commission consider his reinstatement by submitting an application (attention: Office of the Chief Accountant) to resume appearing or practicing before the Commission as:

1. a preparer or reviewer, or a person responsible for the preparation or review, of any public company's financial statements that are filed with the Commission. Such an application must satisfy the Commission that Respondent's work in his practice before the Commission will be reviewed either by the independent audit committee of the public company for which he works or in some other acceptable manner, as long as he practices before the Commission in this capacity; and/or

2. an independent accountant. Such an application must satisfy the Commission that:

(a) Respondent, or the public accounting firm with which he is associated, is registered with the Public Company Accounting Oversight Board ("Board") in accordance with the Sarbanes-Oxley Act of 2002, and such registration continues to be effective;

(b) Respondent, or the registered public accounting firm with which he is associated, has been inspected by the Board and that inspection did not identify any criticisms of or potential defects in the Respondent's or the firm's quality control system that would indicate that the Respondent will not receive appropriate supervision or, if the Board has not conducted an inspection, has received an unqualified report relating to his, or the firm's, most recent peer review conducted in accordance with the guidelines adopted by the former SEC Practice Section of the American Institute of Certified Public Accountants Division for CPA Firms or an organization providing equivalent oversight and quality control functions;

(c) Respondent has resolved all disciplinary issues with the Board, and has complied with all terms and conditions of any sanctions imposed by the Board (other than reinstatement by the Commission); and

(d) Respondent acknowledges his responsibility, as long as Respondent appears or practices before the Commission as an independent accountant, to comply with all requirements of the Commission and the Board, including, but not limited to, all

requirements relating to registration, inspections, concurring partner reviews and quality control standards.

C. The Commission will consider an application by Respondent to resume appearing or practicing before the Commission provided that his state CPA license is current and he has resolved all other disciplinary issues with the applicable state boards of accountancy. However, if state licensure is dependant on reinstatement by the Commission, the Commission will consider an application on its other merits. The Commission's review may include consideration of, in addition to the matters referenced above, any other matters relating to Respondent's character, integrity, professional conduct, or qualifications to appear or practice before the Commission.

By the Commission.

Nancy M. Morris  
Secretary