

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

EAT AT JOE'S, LTD
(Exact name of registrant as specified in its charter)

DELAWARE
(State or other jurisdiction of
incorporation or organization)

75-2636283
(IRS Employer
identification nos.)

670 White Plains Road, Scarsdale, New York 10583
(address of principal executive offices)

STOCK GRANT AUTHORIZED BY BOARD OF DIRECTORS
(Full title of plan)

Joseph Fiore , 670 White Plains Road, Scarsdale, New York 10583
914-725 2700
(Name, address and telephone nos. of agent for service)

Calculation of Registration Fee

<TABLE>
<CAPTION>

Title of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Unit	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
<S> Common Stock	<C> 25,000	<C> \$2.00	<C> \$50,000	<C> \$15

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PART II. Information Required in Registration Statement.

Item. 3 Incorporation of Documents by Reference.

The Registrant is subject to the information requirements of the Securities Exchange Act of 1934 ("Exchange Act") and, in accordance therewith, files reports with the Securities and Exchange Commission ("Commission"). The Registrant hereby states that (i) the documents listed below are incorporated by reference in this Registration Statement and (ii) all documents subsequently filed by the Registrant pursuant to Sections 13 (a), 13 (c) and 15(d) of the Securities Exchange Act of 1934 as amended, prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement on Form S-8, and shall be a part hereof from the date of filing of such documents.

- (a) The Registrant's Annual Report on Form 10-KSB for the period ending December 30, 1997, filed pursuant to Section 13(a) of the Exchange Act, containing audited financial statements for that period;
- (b) All other reports filed by the Registrant pursuant to Action 13 (a) or 15 (d) of the Exchange Act since December 30, 1997.
- (c) The description of the Common Stock which is contained in registration

statements filed under the Securities Act of 1933, as amended ("Act"), including any amendment or report filed for the purpose of updating such description.

Item 4. Description of Securities

The class of securities to be offered is registered under Section 12 of the Exchange Act.

Item 5. Interest of Named Experts in Securities

The validity of the authorization and issuance of the Common Stock issuable to Beckman, Millman & Sanders, LLP, will be passed upon by Beckman, Millman & Sanders, LLP. Members of the firm of Beckman, Millman & Sanders, LLP own 15,000 shares of Common Stock of the Registrant.

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Item 6. Indemnification of Directors and Officers

The Registrant's By-laws contain the broadest form of indemnification for its officers and directors and former officers and directors permitted under Delaware law. In so far as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers or persons controlling the Registrant pursuant to the foregoing provisions, the Registrant has been informed that in the opinion of the Commission, such indemnification is against public policy as expressed in the Act and is therefore unenforceable.

Item 7. Exemption from Registration Claimed

Not Applicable

Item 8. Exhibits

4.1 Certificate of Incorporation of the Registrant, as amended (1)

4.2 By-laws of the Registrant (1)

4.3 Resolutions of the Board of Directors dated December 16, 1998

5 Opinion of The Law Office of Beckman Millman & Sanders, LLP.

24.1 Consent of The Law Office of Beckman, Millman & Sanders LLL (included in Exhibit 5)

24.2 Consent of Robison, Hill & Co. certified public accountants.

(1) Previously filed with the Commission as an exhibit to the Registrant's Registration Statement on Form S-18 as amended, was declared effective by the Commission in 1988.

Item 9. Undertakings

1. The undersigned Registrant hereby undertakes to file during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement to include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement.

2. The Undersigned Registrant hereby undertakes that, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

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3. The undersigned Registrant hereby undertakes to remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.
4. The undersigned Registrant hereby undertakes that for purposes of the Securities Act, each filing of the Registrant's annual report pursuant to Section 15 (d) of the Exchange Act that is incorporated by reference in the registration statement related to the securities offered therein, and the offering of such securities at such time shall be deemed to be the initial bona fide offering thereof.
5. Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel that the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

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SIGNATURES

Pursuant to the requirements of the Securities Act, Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned thereunto duly authorized in the Town of Scarsdale, State of New York this 16th day of December, 1998.

EAT AT JOE'S, LTD

by: /s/ Joseph Fiore

Joseph Fiore, President

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following person in the capacities and of the dates indicated.

/s/ Joseph Fiore

Date: December 16, 1998

Joseph Fiore, Director

/s/ James Mylock

Date: December 16, 1998

James Mylock, Director

/s/ Tim Matula

Date: December 16, 1998

Tim Matula, Director

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RESOLUTIONS

RESOLVED, that 25,000 shares be issued to Beckman, Millman & Sanders, LLP for legal services rendered, and be it

FURTHER RESOLVED, that all of the above referenced shares of the Company's common stock be registered in a registration statement on Form S-8 to be filed with the Securities and Exchange Commission, and be it

FUTHER RESOLVED, that the officers of the Corporation be and hereby are, authorized and directed to take all actions, and execute all instruments and other documents in the name and on behalf of the Corporation as such officers shall determine to be necessary or advisable in order to effectuate the foregoing resolutions and to carry out the purposes thereof.

December 16, 1998

Eat at Joe's, Ltd.
670 White Plains Road
Scarsdale, New York
10583

Gentlemen:

We refer to the Registration Statement on Form S-8 (the "Registration Statement") to be filed by Eat at Joe's, Ltd. ("Company") with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Act") relating to and aggregate of 25,000 shares of the Common Stock of the Company, par value \$.0001 per share (the "Shares") to be issued to Beckman, Millman & Sanders LLP.

As special counsel for the Company, we have examined such corporate records, documents and such question of law as we have considered necessary or appropriate for purposes of this opinion and, upon the basis of such examination, advise you that in our opinion, all necessary corporate proceedings by the Company have been duly taken to authorize the issuance of the Shares and that the Shares being registered pursuant to the Registration Statement, when issued will be duly authorized, legally issued, fully paid and non-assessable.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. This consent is not to be construed as an admission that we are a person whose consent is required to be filed with the Registration Statement under the provisions of the Act.

Cordially,

Beckman, Millman & Sanders, LLP

To the Stockholders and Board of Directors of Eat at Joe's, Ltd.

We consent to the use of our Independent Auditor's Report dated March 23, 1998 and accompanying financial statements of Eat at Joe's, Ltd. for the year ended December 30, 1997. This Report will be included in the Form S-8 which is to be filed with the Securities and Exchange Commission for Eat at Joe's, Ltd.

Robison, Hill & Co.
Certified Public Accountants
Salt Lake City, Utah
December 16, 1998