UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 10-K /A

(Mark One)
[X] ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended: December 31, 2013

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _______ to_________

Commission file number 33-20111

EAT AT JOE'S, LTD.
(Name of small business issuer in its charter)

Delaware	75-2636283
(State of Incorporation)	(I.R.S. Employer Identification No.)

670 White Plains Road, Suite 120
Scarsdale, New York, 10583
(914) 725-2700

Securities Registered Pursuant to Section 12(g) of the Act:
Title of Each Class Name of Each Exchange on which Registered
Common Stock, $.0001 par value

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.
[ ] Yes [X] No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.
[ ] Yes [X] No

Indicate by check mark whether the issuer (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. [X] Yes [ ] No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and no disclosure will be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. [X]

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	[ ]	Accelerated filer	[ ]
Non-accelerated filer (do not check if a smaller reporting company)	[ ]	Smaller reporting company	[X]

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes [ ] No [X]

State the aggregate market value of the voting and non-voting common equity held by non-affiliates: $2,277,196 based on 63,255,462 non affiliate shares outstanding at $0.036 per share, which is the closing price of the common shares as of the last business day of the registrant's most recently completed second fiscal quarter.

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date: As of March 30, 2014, there were 136,627,710 shares of the Registrant's common stock, par value $0.0001, issued, and 20,000 shares of Series E Convertible preferred stock (convertible to 3,225,806 common shares), par value $0.0001.

DOCUMENTS INCORPORATED BY REFERENCE

List hereunder the following documents if incorporated by reference and the Part of the form 10-K (e.g., Part I, Part II, etc.) into which the document is incorporated: (1) any annual report to security holders; (2) any proxy or information statement; and (3) any prospectus filed pursuant to Rule 424(b) or (c) of the Securities Act of 1933 ("Securities Act"). The listed documents should be clearly described for identification purposes (e.g., annual report to security holders for fiscal year ended December 24, 1980). None

Explanatory Note:

This Amendment No. 2 on Form 10-K/A amends the Registrant's Amendment No. 1 on Form 10-K/A, filed on August 14, 2014 and Annual Report on Form 10-K filed by the Registrant on April 15, 2014 with the Securities and Exchange Commission. Amendment No. 2 is being filed solely to amend Item 9A(T). Controls and Procedures. All other items remain unchanged.

TABLE OF CONTENTS

PART I

ITEM 1 BUSINESS

General

The business of Eat at Joe's, Ltd. (the "Company") is to develop, own and operate theme restaurants called "Eat at Joe's (R)." The theme for the restaurants is an "American Diner" atmosphere where families can eat wholesome, home-cooked food in a safe friendly atmosphere. Eat at Joe's, the classic American grill, is a restaurant concept that takes you back to eating in the era when favorite old rockers were playing on chrome-spangled jukeboxes and neon signs reflected on shiny tabletops of the 1950's.

The Company presently owns and operates one theme restaurant located in Philadelphia, Pennsylvania. Expansion within the current location is not viable, however management may seek to make acquisitions of established businesses, or, if a desirable location becomes available, we may elect to expand the concept. Locations would be sought in heavily trafficked areas, such as within an airport, train station, etc. We have not found any such location as of the date of this filing and no agreements are in place. Any acquisitions would be subject to the availability of funding. The restaurants will be modest priced restaurants catering to the local working and residential population rather than as a tourist destination.

The Company's common stock is traded on the National Association of Security Dealers, Inc. (the "NASD's") OTC Bulletin Board Under the symbol "JOES."

History

The company was incorporated as Conceptualistics, Inc. on January 6, 1988 in Delaware as a wholly owned subsidiary of Halter Venture Corporation ("HVC"), a publicly-owned corporation (now known as Debbie Reynolds Hotel and Casino, Inc.) In 1988, HVC divested itself of approximately 14% of its holdings in the Company by distributing 1,777,000 shares of the issued and outstanding stock of the Company to its shareholders. The then majority shareholder of HVC became the majority shareholder of the Company. Its authorized capital stock is 50,000,000 shares of common stock, par value $0.0001 per share and 10,000,000 shares of preferred stock, par value $0.0001 per share.

During the period from September 30, 1988 to March 1, 1990, the company remained in the development stage while attempting to enter the mining industry. The Company acquired certain unpatented mining claims and related equipment necessary to mine, extract, process and otherwise explore for kaolin clay, silica, feldspar, precious metals, antimony and other commercial minerals from its majority stockholder and unrelated third parties. The Company was unsuccessful in these start up efforts and all activity ceased during 1992 as a result of foreclosure on various loans in default and/or abandonment of all assets.

From March 1, 1990 to January 1, 1997, the Company did not engage in any business activities.

On January 1, 1997, the Shareholders adopted a plan of reorganization and merger between the Company and E. A. J. Holding Corp. Inc. ("Hold") to be effective on or before January 31, 1997. Under the plan, the Company acquired all the issued and outstanding shares of "Hold", a Delaware corporation making "Hold" a wholly owned subsidiary of the Company for 5,505,000 common shares of the Company. Since that time "Hold" has been dissolved.

In addition to its wholly owned subsidiary, Hold, the Company has eight wholly owned subsidiaries:

- E.A.J. PHL Airport, Inc. a Pennsylvania corporation,
- E.A.J. Shoppes, Inc., a Nevada corporation,
- E.A.J. Cherry Hill, Inc., a Nevada corporation,
- E.A.J. Market East, Inc., a Nevada corporation,

- E.A.J. MO, Inc., a Nevada corporation,
- E.A.J. Walnut Street, Inc., a Nevada corporation,
- 1337855 Ontario Inc., an Ontario corporation,
- 1398926 Ontario Inc., an Ontario corporation.

On January 29, 2010, the Company filed certificates of dissolution with the State of Nevada for E.A.J. Echelon, Inc., E.A.J. Owings, Inc., and Regency Communications Group, Inc. (formerly E.A.J. Neshaminy, Inc.).

On April 14, 2011, the Company filed certificates of dissolution with the State of Nevada for E.A.J. Hold, Inc., E.A.J. PM, Inc., and Branded Restaurant Group, Inc. (formerly E.A.J. Syracuse, Inc.).

Each of the subsidiaries was organized to operate a single restaurant. The Company presently owns and operates one theme restaurant located in Philadelphia, Pennsylvania and operated under the subsidiary E.A.J. PHL Airport Inc. The Company is attempting to make at least one acquisition during the next 12 months, subject to the availability of funding. All restaurants will be located in high traffic locations. The restaurants will be modest priced restaurants catering to the local working and residential population rather than as a tourist destination.

All administrative activities of the Company have been conducted by corporate officers from either their home or shared business offices located at 670 White Plains Road, Suite 120, Scarsdale, NY 10583. Currently, there are no outstanding debts owed by the Company for the use of these facilities and there are no commitments for future use of the facilities.

OPERATING LOSSES

The Company has incurred net losses from operations of approximately $58,000 and $315,000 for the years ended December 31, 2013 and December 31, 2012, respectively. Such operating losses reflect developmental and other administrative costs for 2013 and 2012. The Company expects to incur losses in the near future until profitability is achieved. The Company's operations are subject to numerous risks associated with establishing any new business, including unforeseen expenses, delays and complications. There can be no assurance that the Company will achieve or sustain profitable operations or that it will be able to remain in business.

FUTURE CAPITAL NEEDS AND UNCERTAINTY OF ADDITIONAL FUNDING

Revenues are not yet sufficient to support the Company's operating expenses and are not expected to reach such levels until the company implements a plan of expansion. The Company expects that it will be required to seek additional financing in the future. There can be no assurance that such financing will be available at all or available on terms acceptable to the Company.

GOVERNMENT REGULATION

The Company is subject to all pertinent Federal, State, and Local laws governing its business. Each Eat at Joe's is subject to licensing and regulation by a number of authorities in its State or municipality. These may include health, safety, and fire regulations. The Company's operations are also subject to Federal and State minimum wage laws governing such matters as working conditions, overtime and tip credits.

COMPETITION

The Company faces competition from a wide variety of food distributors, many of which have substantially greater financial, marketing and technological resources than the Company.

EMPLOYEES

As of December 31, 2013, the Company had approximately 10 employees, none of whom is represented by a labor union.

ITEM 1A RISK FACTORS

RISK OF LOW-PRICED STOCKS

Rules 15g-1 through 15g-9 promulgated under the Securities Exchange Act of 1934 (the "Exchange Act") impose sales practice and disclosure requirements on certain brokers and dealers who engage in certain transactions involving "a penny stock."

Currently, the Company's Common Stock is considered a penny stock for purposes of the Exchange Act. The additional sales practice and disclosure requirements imposed on certain brokers and dealers could impede the sale of the Company's Common Stock in the secondary market. In addition, the market liquidity for the Company's securities may be severely adversely affected, with concomitant adverse effects on the price of the Company's securities.

Under the penny stock regulations, a broker or dealer selling penny stock to anyone other than an established customer or "accredited investor" (generally, an individual with net worth in excess of $1,000,000 or annual incomes exceeding $200,000, or $300,000 together with his or her spouse) must make a special suitability determination for the purchaser and must receive the purchaser's written consent to the transaction prior to sale, unless the broker or dealer or the transaction is otherwise exempt. In addition, the penny stock regulations require the broker or dealer to deliver, prior to any transaction involving a penny stock, a disclosure schedule prepared by the Securities and Exchange Commission (the "SEC") relating to the penny stock market, unless the broker or dealer or the transaction is otherwise exempt. A broker or dealer is also required to disclose commissions payable to the broker or dealer and the registered representative and current quotations for the Securities. In addition, a broker or dealer is required to send monthly statements disclosing recent price information with respect to the penny stock held in a customer's account and information with respect to the limited market in penny stocks.

LACK OF TRADEMARK AND PATENT PROTECTION

The Company relies on a combination of trade secret, copyright and trademark law, nondisclosure agreements and technical security measures to protect its products. Notwithstanding these safeguards, it is possible for competitors of the company to obtain its trade secrets and to imitate its products. Furthermore, others may independently develop products similar or superior to those developed or planned by the Company.

ITEM 1B UNRESOLVED STAFF COMMENTS

There are no unresolved staff comments.

ITEM 2 PROPERTIES

All administrative activities of the Company are conducted by corporate officers from our business office located at 670 White Plains Road, Suite 120, Scarsdale, NY 10583.

The Company's wholly-owned subsidiary E.A.J. PHL Airport, Inc. leases approximately 845 square feet in the Philadelphia Airport, Philadelphia, Pennsylvania pursuant to a lease dated July 6, 2010. E.A.J. PHL Airport pays $14,000 per month basic rent plus 20% of gross revenues above $1,200,000 under the lease which expires April 30, 2017.

ITEM 3 LEGAL PROCEEDINGS

NONE.

ITEM 4 MINE SAFETY DISCLOSURES

Not applicable.

PART II

ITEM 5 MARKET FOR REGISTRANT'S COMMON EQUITY, RELATED STOCKHOLDER MATTERS, AND ISSUER PURCHASES OF EQUITY SECURITIES

MARKET INFORMATION

The Company's Common Stock is traded on the NASD's OTC Bulletin Board under the symbol "JOES." The following table presents the high and low bid quotations for the Common Stock as reported by the NASD for each quarter during the last two years. Such prices reflect inter-dealer quotations without adjustments for retail markup, markdown or commission, and do not necessarily represent actual transactions.

	High		Low	
2012:				
First Quarter	$	0.01	$	0.005
Second Quarter	$	0.01	$	0.003
Third Quarter	$	0.01	$	0.029
Fourth Quarter	$	0.01	$	0.005
2013:				
First Quarter	$	0.01	$	0.01
Second Quarter	$	0.04	$	0.04
Third Quarter	$	0.04	$	0.03
Fourth Quarter	$	0.04	$	0.03

DIVIDENDS

The Company has never declared or paid any cash dividends. It is the present policy of the Company to retain earnings to finance the growth and development of the business and, therefore, the Company does not anticipate paying dividends on its Common Stock in the foreseeable future.

The number of shareholders of record of the Company's Common Stock as of December 31, 2013 was approximately 2,320.

ITEM 6 SELECTED FINANCIAL DATA

Not applicable to smaller reporting companies.

ITEM 7 MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Plan of Operations - Eat at Joe's Ltd. Intends to open and operate theme restaurants styled in an "American Diner" atmosphere where families can eat wholesome, home cooked food in a safe friendly atmosphere. Eat at Joe's, the classic American grill, is a restaurant concept that takes you back to eating in the era when favorite old rockers were playing on chrome-spangled jukeboxes and neon signs reflected on shiny tabletops of the 1950's. Eat at Joe's fulfills the diner dream with homey ambiance that's affordable while providing food whose quality and variety is such you can eat there over and over, meal after meal. To build on the diner experience, a retail section in each Eat at Joe's would allow customers to take the good feelings home with them, in the form of 50's memorabilia.

The Company's expansion strategy is to open restaurants either through Joint Venture agreements or Company owned units. Units may consist of a combination of full service restaurants or food court locations. Restaurant construction will take from 90-150 days to complete on a leased site.

In considering site locations, the Company concentrates on trade demographics, such as traffic volume, accessibility and visibility. High Visibility Malls and Strip Malls in densely populated suburbs are the preferred locations. The Company also scrutinizes the potential competition and the profitability of national restaurant chains in the target market area. As part of the expansion program, the Company will inspect and approve each site before approval of any joint venture or partnership.

A typical food court unit is approximately 500 square feet, whereas for a full service operation it is approximately 3,500 square feet. Food court operation consists of a limited menu. A full service restaurant consists of 30-35 tables seating about 140-150 people. The bar area will hold 6-8 tables and seats 30-35 people.

The restaurant industry is an intensely competitive one, where price, service, location, and food quality are critical factors. The Company has many established competitors, ranging from similar casual-style chains to local single unit operations. Some of these competitors have substantially greater financial resources and may be established or indeed become established in areas where the Eat at Joe's Company operates. The restaurant industry may be affected by changes in customer tastes, economic, demographic trends, and traffic patterns. Factors such as inflation, increased supplies costs and the availability of suitable employees may adversely affect the restaurant industry in general and the Eat at Joe's Company Restaurant in particular. Significant numbers of the Eat at Joe's personnel are paid at rates related to the federal minimum wage and accordingly, any changes in this would affect the Company's labor costs.

Over the next twelve months, the company will maintain operations as they currently exist. We do not anticipate the hiring of new full-time employees or the need for additional funds to satisfy cash requirements. Expansion within the current location is not viable, however management may seek to make acquisitions of established businesses, or, if a desirable location becomes available, we may elect to expand the concept. Locations would be sought in heavily trafficked areas, such as within an airport, train station, etc. We have not found any such location as of the date of this filing and no agreements are in place.

Results of Operations - For the years ended December 31, 2013 and 2012, the Company had net loss from operations of approximately $58,000 and $315,000, respectively.

Total Revenues - For the years ended December 31, 2013 and 2012, the Company had total sales of approximately $1,307,000 and $1,118,000, respectively, for an increase of approximately $189,000 or 17%. Management believes revenues will continue to grow in the future as airport traffic increases.

Costs and Expenses - Costs of revenues, which include the costs of food, beverage, and kitchen supplies, remained flat as a percentage of sales from 2012 to 2013. Cost of revenue increased $66,399 to $442,174 for the year ended December 31, 2013 as compared to $375,775 in the prior year.

The cost of labor decreased 6% as a percentage of sales from 2012 to 2013 from $357,149 to $331,899. The decrease was due to improved staffing policies. Several part-time hourly employees were transitioned to full-time salaried employees due to the sales increase

The cost of rent decreased approximately 4% as a percentage of sales from 2012 to 2013. E.A.J. PHL Airport pays $14,000 per month basic rent plus 20% of gross revenues above $1,200,000 under the lease. The rent is a fixed cost and sales are variable, so the total rent paid varies from year to year.

Depreciation expense increased approximately $22,000 from 2012 to 2013. This increase is attributable to additional depreciation taken on leasehold improvements.

General and administrative expenses decreased 14% as a percentage of sales from 2012 to 2013. General and administrative expenses decreased $112,799 to $302,615 for the year ended December 31, 2013 as compared to $415,414 in the prior year. In the prior year the Company issued stock for services increased its expense. No such shares were issued in the current year.

Interest income decreased $826 from 2012 to 2013. The decrease is due to lower interest rates and lower cash balances.

Interest expense increased $105,375 from $430,299 in 2012 to $535,674 in 2013. This increase is due to the increased interest expense being accrued on new notes payable.

The unrealized gain/loss on trading securities decreased from a gain of $97,977 in 2012 to an unrealized loss of $1,725,771 for the year ended December 31, 2013. This change was due to the decreased value of trading securities by the end of 2013.

The realized gain (loss) from the sale of marketable securities changed from a loss of $80,456 in 2012 to a gain of $1,117,705 in 2013. This change was due to the sale of certain securities when the price was higher.

During 2012, the Company recognized an extraordinary gain of $2,354,988 on the extinguishment of debt for the write-off of convertible debentures, and loans and accounts payable related to subsidiaries that are no longer in business.

As of December 31, 2011, the Company has a net operating loss (NOL) carry-forward of approximately $5,200,000. This NOL is the result of operating losses over several years. Management established a 100% valuation allowance against this potential future tax benefit due to a greater than 50% chance that the company would not benefit from it. During 2012, the Company used approximately $1,800,000 of the NOL due recognizing a $2,354,988 extraordinary gain on extinguishment of debt. During 2013, the Company used approximately $1,100,000 of the NOL to offset its $1,117,705 realized gain on the sale of investments in marketable securities. Subsequent to December 31, 2013, the company has recognized additional gains from the sale of its investments in marketable securities which Management believes will use the remaining balance of the NOL during 2014. Based on these occurrences, Management has reversed the valuation allowance of $1,747,000 as of the beginning of 2012 and recorded deferred income taxes in the accompanying financial statements for 2012 and 2013. For 2012, the Company recorded deferred taxes of $1,219,000. During 2013, $179,000 in deferred tax was used, leaving a balance of $1,040,000 to be used in future periods.

LIQUIDITY AND CAPITAL RESOURCES

As of December 31, 2013, the Company has working capital of $5,175,855. The Company's continued existence is dependent upon its ability to execute its operating plan and to obtain additional debt or equity financing. There can be no assurance the necessary debt or equity financing will be available, or will be available on terms acceptable to the Company.

Management’s plans include searching for and opening new restaurants in the future, utilizing company assets to maximize shareholder value and obtaining additional financing to fund payment of obligations and to provide working capital for operations and to finance future growth. The Company is actively pursuing alternative financing and has had discussions with various third parties, although no firm commitments have been obtained. In the interim, shareholders of the Company have committed to meeting its operating expenses. Management believes these efforts will generate sufficient cash flows from future operations to pay the Company’s obligations and realize other assets. There is no assurance any of these transactions will occur.

Since the Company's re-activation in January, 1997, the Company's principal capital requirements have been the funding of (i) the development of the Company and its 1950's diner style concept, (ii) the construction of its existing units and the acquisition of the furniture, fixtures and equipment therein and (iii) towards the development of additional units.

During 2013 and 2012, the Company received $1,697,694 and used $6,912, respectfully, in cash from investing activities from the purchase and sale of marketable equity securities and the purchase of property and equipment. As of December 31, 2013, the company owns marketable securities valued at $4,617,528.

During 2013 and 2012, the company repaid $460,000 and $252,000 in related party loans from past years. As of December 31, 2013, approximately $10,445,000 in advances and accrued interest was due to related parties.

For the years ended December 31, 2013 and 2012, cash flows from operating activities provided (used) were $7,889 and ($70,790), respectively.

Subsequent to the year ended December 31, 2013, that Company liquidated 5,669,784 shares of trading securities. The selling of those securities has resulted in an approximate gain of $5,275,000 and provided cash of approximately $7,000,000 as of February 28, 2014.

After the completion of its expansion plans, the Company expects future development and expansion will be financed through cash flow from operations and other forms of financing such as the sale of additional equity and debt securities, capital leases and other credit facilities. There are no assurances that such financing will be available on terms acceptable or favorable to the Company.

Government Regulations - The Company is subject to all pertinent Federal, State, and Local laws governing its business. Each Eat at Joe's is subject to licensing and regulation by a number of authorities in its State or municipality. These may include health, safety, and fire regulations. The Company's operations are also subject to Federal and State minimum wage laws governing such matters as working conditions, overtime and tip credits.

Critical Accounting Policies -The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Note 1 to the Consolidated Financial Statements describes the significant accounting policies and methods used in the preparation of the Consolidated Financial Statements. Estimates are used for, but not limited to, contingencies and taxes. Actual results could differ materially from those estimates. The following critical accounting policies are impacted significantly by judgments, assumptions, and estimates used in the preparation of the Consolidated Financial Statements.

We are subject to various loss contingencies arising in the ordinary course of business. We consider the likelihood of loss or impairment of an asset or the incurrence of a liability, as well as our ability to reasonably estimate the amount of loss in determining loss contingencies. An estimated loss contingency is accrued when management concludes that it is probable that an asset has been impaired or a liability has been incurred and the amount of the loss can be reasonably estimated. We regularly evaluate current information available to us to determine whether such accruals should be adjusted.

We recognize deferred tax assets (future tax benefits) and liabilities for the expected future tax consequences of temporary differences between the book carrying amounts and the tax basis of assets and liabilities. The deferred tax assets and liabilities represent the expected future tax return consequences of those differences, which are expected to be either deductible or taxable when the assets and liabilities are recovered or settled.

The Company’s securities investments that are bought and held for an indefinite period of time are classified as available-for-sale securities. Available-for-sale securities are recorded at fair value on the balance sheet in current assets, with the change in fair value during the period excluded from earnings and recorded net of tax as a component of other comprehensive income. All of the Company’s available-for-sale are marketable securities and have no maturity date.

The Company’s securities investments that are bought and held principally for the purpose of selling them in the near term are classified as trading securities. Trading securities are recorded at fair value on the balance sheet in current assets, with the change in fair value during the period included in earnings.

Recently Enacted and Proposed Regulatory Changes - Recently enacted and proposed changes in the laws and regulations affecting public companies, including the provisions of the Sarbanes-Oxley Act of 2002 and rules proposed by the SEC and NASDAQ could cause us to incur increased costs as we evaluate the implications of new rules and respond to new requirements. The new rules could make it more difficult for us to obtain certain types of insurance, including directors and officers liability insurance, and we may be forced to accept reduced policy limits and coverage or incur substantially higher costs to obtain the same or similar coverage. The impact of these events could also make it more difficult for us to attract and retain qualified persons to serve on the Company's board of directors, or as executive officers. We are presently evaluating and monitoring developments with respect to these new and proposed rules, and we cannot predict or estimate the amount of the additional costs we may incur or the timing of such costs.

In February 2013, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2013-02, *Comprehensive Income (Topic 220): Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive Income*, to improve the transparency of reporting these reclassifications. Other comprehensive income includes gains and losses that are initially excluded from net income for an accounting period. Those gains and losses are later reclassified out of accumulated other comprehensive income into net income. The amendments in the ASU do not change the current requirements for reporting net income or other comprehensive income in financial statements. All of the information that this ASU requires already is required to be disclosed elsewhere in the financial statements under U.S. GAAP. The new amendments will require an organization to:

- Present (either on the face of the statement where net income is presented or in the notes) the effects on the line items of net income of significant amounts reclassified out of accumulated other comprehensive income - but only if the item reclassified is required under U.S. GAAP to be reclassified to net income in its entirety in the same reporting period; and
- Cross-reference to other disclosures currently required under U.S. GAAP for other reclassification items (that are not required under U.S. GAAP) to be reclassified directly to net income in their entirety in the same reporting period. This would be the case when a portion of the amount reclassified out of accumulated other comprehensive income is initially transferred to a balance sheet account (e.g., inventory for pension-related amounts) instead of directly to income or expense.

The amendments apply to all public and private companies that report items of other comprehensive income. Public companies are required to comply with these amendments for all reporting periods (interim and annual). The amendments are effective for reporting periods beginning after December 15, 2012, for public companies. Early adoption is permitted. The adoption of ASU No. 2013-02 is not expected to have a material impact on our financial position or results of operations.

In January 2013, the FASB issued ASU No. 2013-01, *Balance Sheet (Topic 210): Clarifying the Scope of Disclosures about Offsetting Assets and Liabilities*, which clarifies which instruments and transactions are subject to the offsetting disclosure requirements originally established by ASU 2011-11. The new ASU addresses preparer concerns that the scope of the disclosure requirements under ASU 2011-11 was overly broad and imposed unintended costs that were not commensurate with estimated benefits to financial statement users. In choosing to narrow the scope of the offsetting disclosures, the Board determined that it could make them more operable and cost effective for preparers while still giving financial statement users sufficient information to analyze the most significant presentation differences between financial statements prepared in accordance with U.S. GAAP and those prepared under IFRSs. Like ASU 2011-11, the amendments in this update will be effective for fiscal periods beginning on, or after January 1, 2013. The adoption of ASU 2013-01 is not expected to have a material impact on our financial position or results of operations.

In July 2013, the FASB issued Accounting Standards Update 2013-11 Income Taxes (Topic 740) Presentation of an Unrecognized Tax Benefit When a Net Operating Loss Carry-forward, a Similar Tax Loss, or a Tax Credit Carry-forward Exists. An unrecognized tax benefit, or a portion of an unrecognized tax benefit, should be presented in the financial statements as a reduction to a deferred tax asset for a net operating loss carry-forward, a similar tax loss or a tax credit carry-forward, except as follows. To the extent a net operating loss carry-forward, a similar tax loss or a tax credit carry-forward is not available at the reporting date under the tax law of the applicable jurisdiction to settle any additional income taxes that would result from the disallowance of a tax position or the tax law of the applicable jurisdiction does not require the entity to use, and the entity does not intend to use the deferred tax asset for such purpose, the unrecognized tax benefit should be presented in the financial statements as a liability and should not be combined with deferred tax assets. The assessment of whether a deferred tax asset is available is based on the unrecognized tax benefit and deferred tax asset that exist at the reporting date and should be made presuming disallowance of the tax position at the reporting date. This Update applies to all entities that have unrecognized tax benefits when a net operating loss carry-forward, a similar tax loss, or a tax credit carry-forward exists at the reporting date. The amendments in this Update are effective for fiscal years, and interim periods within those years, beginning after December 15, 2013.

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

ITEM 7A QUANTITATIVE AND QUALITATIVE DISCLOSURE ABOUT MARKET RISK

Not applicable.

ITEM 8 FINANCIAL STATEMENTS

The financial statements of the Company and supplementary data are included beginning immediately preceding the signature page to this report. See Item 13 for a list of the financial statements and financial statement schedules included.

ITEM 9 CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE

There are not and have not been any disagreements between the Company and its accountants on any matter of accounting principles, practices or financial statements disclosure.

ITEM 9A(T). CONTROLS AND PROCEDURES

Disclosure Controls and Procedures

Management of the Company is responsible for maintaining disclosure controls and procedures that are designed to ensure that financial information required to be disclosed in the reports that the Company files or submits under the Securities Exchange Act of 1934 (the "Exchange Act") is recorded, processed, summarized and reported within the timeframes specified in the Securities and Exchange Commission's rules and forms, consistent with Items 307 and 308 of Regulation S-K.

In addition, the disclosure controls and procedures must ensure that such financial information is accumulated and communicated to the Company's management, including its Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required financial and other required disclosures.

At the end of the period covered by this report, an evaluation of the effectiveness of the Company's disclosure controls and procedures (as defined in Rules 13(a)—15(e) and 15(d)-l5(e) of the Securities Exchange Act of 1934 (the "Exchange Act") was carried out under the supervision of our Chief Executive Officer and Chief Financial Officer, and other persons carrying out similar review functions for the Company.

As a result, our Chief Executive Officer and Chief Financial Officer concluded that based upon our identification and disclosure of a material weakness in our internal controls over financial reporting, our disclosure controls and procedures were ineffective to detect the inappropriate application of US GAAP standards as of December 31, 2013. Specifically the Company discovered errors that led management to conclude that control deficiencies existed related to the Company's financial reporting and accounting for the recording and calculation of the cost basis for stocks acquired by the Company and held for sale. In prior periods, the Company received stock issued by third party companies in exchange for long-term debt that the Company could, at its discretion, liquidate to raise operating capital. The Company failed to record this stock and related debt acquired upon acquisition. In addition, when recorded the Company valued these shares based on the value of the original consideration paid for such shares rather than the fair market value of the shares on the date they were received by the Company, as required under US generally accepted accounting principles.

Management's Report on Internal Control over Financial Reporting

We have disclosed a material weakness in our internal control over financial reporting relating to our accounting for the acquisition of assets held for sale that could adversely affect our ability to report our financial condition, results of operations or cash flows accurately and on a timely basis.

Management assessed the effectiveness of our internal control over financial reporting as of December 31, 2013. This assessment is based on the criteria for effective internal control described in Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission. Based on its assessment, management concluded that our internal control over financial reporting as of December 31, 2013 was ineffective.

In connection with our assessment of internal control over financial reporting under Section 404 of the Sarbanes—Oxley Act of 2002 for fiscal year ended December 31, 2013 we identified a material weakness in our internal control over financial reporting relating to our accounting for the acquisition and cost of certain assets held for sale including stocks of third party companies. For a description of the identified material weakness, see Disclosure Controls and Procedures.

A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Company's annual or interim financial statements will not be prevented or detected on a timely basis. During 2012 and 2013 management's procedures and testing identified errors that led management to conclude that control deficiencies exist related to the Company's financial reporting and accounting relative to the recording and calculation of the cost basis for stocks acquired by the Company and held for sale.

A material weakness in our internal control over financial reporting could adversely impact our ability to provide timely and accurate financial information. While considerable actions have been taken to improve our internal controls in response to the material weakness described above, additional work continues. If we are unsuccessful in implementing or following our remediation plan, we may not be able to timely or accurately report our financial condition, results of operations or cash flows or maintain effective disclosure controls and procedures. If we are unable to report financial information timely and accurately or to maintain effective disclosure controls and procedures, we could be subject to, among other things, regulatory or enforcement actions by the SEC and possible delisting from the OTC Bulletin Board Exchange, securities litigation, debt rating agency downgrades or rating Withdrawals, any one of which could adversely affect the valuation of our common stock and could adversely affect our business prospects.

Our Chief Executive Officer and Chief Financial Officer concluded that these deficiencies included a lack of sufficient accounting and financial experience and knowledge to properly account for such transactions. To address the material weakness, the Company determined to take steps to ensure that transactions falling outside of the normal course of business were reviewed by a third party accounting expert to ensure proper treatment in the Company's financial statements.

The Company continues to employ and refine a structure in which critical accounting policies, issues and estimates are identified, and together with other complex areas, are subject to multiple reviews by accounting personnel.

The Company will continually enhance and test its year-end financial close process. Additionally, the Company's management, under the control of its Chief Executive Officer and Chief Financial Officer and its third party accounting expert, will increase its review of its disclosure controls and procedures on an on—going basis. Finally, the Company plans to designate, in conjunction with its Chief Financial Officer, individuals responsible for identifying reportable developments and the process for resolving compliance issues related to them. The Company believes these actions will focus necessary attention and resources in its internal accounting functions.

The Company's management is responsible for establishing and maintaining adequate internal control over its financial reporting. Internal control over financial reporting is a process designed to provide reasonable assurance to management and the board of directors regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with U.S. generally accepted accounting principles. Our internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that in reasonable detail accurately and fairly reflect our transactions; (ii) provide reasonable assurance that transactions are recorded as necessary for preparation of our financial statements; (iii) provide reasonable assurance that receipts and expenditures of company assets are made in accordance with management authorization; and (iv) provide reasonable assurance that unauthorized acquisition, use or disposition of company assets that could have a material effect on our financial statements would be prevented or detected on a timely basis.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect every misstatement. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because changes in conditions may occur or the degree of compliance with the policies or procedures may deteriorate.

There were no other significant changes in our internal controls over financial reporting that occurred during the fourth fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal controls over financial reporting.

This Annual Report on Form 10-K does not include an attestation report of the Company's independent registered public accounting firm regarding internal control over financial reporting. Management's report was not subject to attestation by our registered public accounting firm pursuant to temporary rules of the Securities and Exchange Commission that permit us to provide only management's report in this Annual Report on Form 10-K.

ITEM 9B. OTHER INFORMATION

None

PART III

ITEM 10 DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE

Executive Officers and Directors

The following table sets forth the name, age, and position of each executive officer and director of the Company:

Director's Name	Age	Office	Term Expires
Joseph Fiore	52	Chief Executive Officer, Chief Financial Officer, Chairman of the Board of Director/Secretary	Next annual meeting
James Mylock, Jr.	47	Director	Next annual meeting
Tim Matula	53	Director	Next annual meeting

Joseph Fiore has been Chairman, Chief Executive Officer, and Chief Financial Officer since October, 1996. In 1982, Mr. Fiore formed East Coast Equipment and Supply Co., Inc., a restaurant supply company that he still owns. Between 1982 and 1993, Mr. Fiore established 9 restaurants (2 owned and 7 franchised) which featured a 1950's theme restaurant concept offering a traditional American menu.

James Mylock, Jr. has worked with Joseph Fiore in marketing and business development since graduating from the State University of New York at Buffalo in 1990.

Tim Matula joined Shearson Lehman Brothers as a financial consultant in 1992. In 1994 he joined Prudential Securities and when he left Prudential in 1997, he was Associate Vice President, Investments, Quantum Portfolio Manager.

The Company's Certificate of Incorporation provides that the board of directors shall consist of from one to nine members as elected by the shareholders. Each director shall hold office until the next annual meeting of stockholders and until his successor shall have been elected and qualified.

Board Meetings and Committees

The Directors and Officers will not receive remuneration from the Company until a subsequent offering has been successfully completed, or cash flow from operating permits, all in the discretion of the Board of Directors. Directors may be paid their expenses, if any, of attendance at such meeting of the Board of Directors, and may be paid a fixed sum for attendance at each meeting of the Board of Directors or a stated salary as Director. No such payment shall preclude any Director from serving the Corporation in any other capacity and receiving compensation therefore. No compensation has been paid to the Directors. The Board of Directors may designate from among its members an executive committee and one or more other committees. No such committees have been appointed.

Compliance with Section 16(a) of the Exchange Act

Based solely upon a review of forms 3, 4, and 5 and amendments thereto, furnished to the Company during or respecting its last fiscal year, no director, officer, beneficial owner of more than 10% of any class of equity securities of the Company or any other person known to be subject to Section 16 of the Exchange Act of 1934, as amended, failed to file on a timely basis reports required by Section 16(a) of the Exchange Act for the last fiscal year.

Audit Committee Financial Expert

The Company's board of directors does not have an "audit committee financial expert," within the meaning of such phrase under applicable regulations of the Securities and Exchange Commission, serving on its audit committee. The board of directors believes that all members of its audit committee are financially literate and experienced in business matters, and that one or more members of the audit committee are capable of (i) understanding generally accepted accounting principles ("GAAP") and financial statements, (ii) assessing the general application of GAAP principles in connection with our accounting for estimates, accruals and reserves, (iii) analyzing and evaluating our financial statements, (iv) understanding our internal controls and procedures for financial reporting; and (v) understanding audit committee functions, all of which are attributes of an audit committee financial expert. However, the board of directors believes that there is not any audit committee member who has obtained these attributes through the experience specified in the SEC's definition of "audit committee financial expert." Further, like many small companies, it is difficult for the Company to attract and retain board members who qualify as "audit committee financial experts," and competition for these individuals is significant. The board believes that its current audit committee is able to fulfill its role under SEC regulations despite not having a designated "audit committee financial expert."

ITEM 11. EXECUTIVE COMPENSATION

None of the executive officer's salary and bonus exceeded $100,000 during any of the Company's last two fiscal years.

Employment Agreements

Effective January 1, 1997, the Company entered into an employment Agreement with Joseph Fiore (the "Fiore Employment Agreement") under which Joseph Fiore serves as chairman of the board and chief executive officer of the Company. Pursuant to the Fiore Employment Agreement, Mr. Fiore was to be paid $50,000 in 1997 and $75,000 in 1998. In addition, Mr. Fiore will receive family health insurance coverage until age 70 and life insurance coverage until age 70 with a death benefit of $1,000,000 and the use of an automobile, with all expenses associated with the maintenance and operation of the automobile paid by the Corporation. Mr. Fiore deferred all salaries and benefits under this agreement until the Company reaches profitability.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS

Principal Shareholders

The table below sets forth information as to each person owning of record or who was known by the Company to own beneficially more than 5% of the 136,627,710 shares of issued and outstanding Common Stock of the Company as of December 31, 2013 and information as to the ownership of the Company's Stock by each of its directors and executive officers and by the directors and executive officers as a group. Except as otherwise indicated, all shares are owned directly, and the persons named in the table have sole voting and investment power with respect to shares shown as beneficially owned by them.

Name and Address of Beneficial Owners & Directors	Nature of Ownership	# of Shares Owned	Percent
Joseph Fiore	Common Stock	76,320,374 *	56%
Tim Matula	Common Stock	11,000,000	8%
James Mylock, Jr.	Common Stock	4,760,184	3%
All Executive Officers and Directors as a Group (3 persons)	Common Stock	92,080,558	67%

* Includes 73,094,568 shares of common stock and 20,000 shares (convertible to 3,225,806 common shares) of Series E convertible preferred shares on an as if converted basis.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS

In prior years, Joseph Fiore, CEO of the Company, and Berkshire Capital, which is controlled by Mr. Fiore, paid expenses and made advances to the Company. All expenses paid on behalf of the company have been recorded in the consolidated statements of operations for the period incurred. At December 31, 2013 and 2012, $1,286,035 and $1,513,260, respectively of principal and accrued interest was due on this loan.

On September 14, 2007, the Company acquired 1,000,000 shares of International Oil & Gas Holdings Corp. from Berkshire Capital Management in exchange for a demand note in the amount of $125,000, carrying an interest rate of 6% A.P.R. At December 31, 2013 and 2012, $184,688 and $174,185, respectively of principal and accrued interest was due on this loan.

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On July 17, 2007, the Company acquired 3,000,000 shares of International Oil & Gas Holdings Corp. from Berkshire Capital Management in exchange for a demand note in the amount of $465,000, carrying an interest rate of 6% A.P.R. On January 8, 2008, $375,156 was paid on this note. At December 31, 2013 and 2012, $147,575 and $139,182, respectively of principal and accrued interest was due on this loan.

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On August 22, 2007, the Company acquired 2,000,000 shares of International Oil & Gas Holdings Corp. from Berkshire Capital Management in exchange for a demand note in the amount of $160,000, carrying an interest rate of 6% A.P.R. At December 31, 2013 and 2012, $233,786 and $220,491, respectively of principal and accrued interest was due on this loan.

On September 20, 2007, the Company acquired 1,000,000 shares of International Oil & Gas Holdings Corp. from Berkshire Capital Management in exchange for a demand note in the amount of $55,000, carrying an interest rate of 6% A.P.R. At December 31, 2013 and 2012, $79,977 and $75,429, respectively of principal and accrued interest was due on this loan.

On January 11, 2008, the Company acquired 1,000,000 shares of Sustainable Power Corp from Berkshire Capital Management in exchange for a demand note in the amount of $47,000, carrying an interest rate of 6% A.P.R. This loan was paid off in the year ended December 31, 2013.

On February 29, 2008, the Company acquired 2,000,000 shares of Sustainable Power Corp. from Berkshire Capital Management in exchange for a demand note in the amount of $126,000, carrying an interest rate of 6% A.P.R. At December 31, 2013 and 2012, $100,588 and $168,268, respectively of principal and accrued interest was due on this loan.

On April 24, 2008, the Company acquired 2,000,000 shares of Sustainable Power Corp. from Berkshire Capital Management in exchange for a demand note in the amount of $71,000, carrying an interest rate of 6% A.P.R. This loan was paid off in the year ended December 31, 2013.

On April 24, 2008, the Company acquired 862,500 shares of EFoodSafety.Com from Berkshire Capital Management in exchange for a demand note in the amount of $163,875, carrying an interest rate of 6% A.P.R. On January 3, 2013 $20,000 was paid on this note. This loan was paid off in the year ended December 31, 2013.

On July 1, 2008, the Company acquired 2,000,000 shares of Sustainable Power Corp. from Berkshire Capital Management in exchange for a demand note in the amount of $63,000, carrying an interest rate of 6% A.P.R. This loan was paid off in the year ended December 31, 2013.

On January 5, 2012, the Company acquired 3,500,000 shares of Plandai, Inc, from Berkshire Capital Management in exchange for a demand note in the amount of $1,575,000. The note has a five year term with principal and interest due January 5, 2017. The interest rate is 6% A.P.R. At December 31, 2013 and 2012, $1,762,900 and $1,668,400, respectively of principal and accrued interest was due on this loan.

On February 1, 2012, the Company acquired 3,500,000 shares of Inscor, Inc. from Berkshire Capital Management in exchange for a demand note in the amount of $3,675,000. The note has a five year term with principal and interest due February 1, 2017. The interest rate is 6% A.P.R. At December 31, 2013 and 2012, $4,097,122 and $3,876,621, respectively of principal and accrued interest was due on this loan.

On May 14, 2013, the Company acquired 8,000,000 shares of Nuvilex, Inc. from Berkshire Capital Management in exchange for a demand note in the amount of $1,420,000. The note has a five year term with principal and interest due May 14, 2018. The interest rate is 6% A.P.R. At December 31, 2013 and 2012, $1,473,570 and $0, respectively of principal and accrued interest was due on this loan.

On May 21, 2013, the Company acquired 8,230,637 shares of Nuvilex, Inc. from Joseph Fiore in exchange for a demand note in the amount of $1,185,218. The note has a five year term with principal and interest due May 21, 2018. The interest rate is 6% A.P.R. At December 31, 2013 and 2012, $1,228,762 and $0, respectively, of principal and accrued interest was due on this loan.

During the year ended December 31, 2012, the Company issued 10,000,000 shares of common stock to its CEO for services rendered. The shares were valued at $0.006, the closing price on the date of grant, for a total expense of $60,000.

During the year ended December 31, 2012, the Company issued 12,500,000 shares of common stock to two of its Board Members for services rendered. The shares were valued at $0.006, the closing price on the date of grant, for a total expense of $75,000.

During the year ended December 31, 2013, Joseph Fiore forgave $301,937 of debt originally loaned to two of the Company's subsidiaries that are no longer operating. The amount was written off to additional paid in capital.

ITEM 14. PRINCIPAL ACCOUNTANT FEES AND SERVICES

The following is a summary of the fees billed to us by Robison, Hill & Company for professional services rendered during the years ended December 31, 2013 and 2012:

Service		2013		2012
Audit Fees	$	48,478	$	40,627
Audit-Related Fees		-		-
Tax Fees		2,600		2,233
All Other Fees		-		-
Total	$	51,078	$	42,860

Audit Fees. Consists of fees billed for professional services rendered for the audits of our consolidated financial statements, reviews of our interim consolidated financial statements included in quarterly reports, services performed in connection with filings with the Securities & Exchange Commission and related comfort letters and other services that are normally provided by Robison, Hill & Company in connection with statutory and regulatory filings or engagements.

Tax Fees. Consists of fees billed for professional services for tax compliance, tax advice and tax planning. These services include assistance regarding federal, state and local tax compliance and consultation in connection with various transactions and acquisitions.

Audit Committee Pre-Approval of Audit and Permissible Non-Audit Services of Independent Auditors

The Audit Committee is to pre-approve all audit and non-audit services provided by the independent auditors. These services may include audit services, audit-related services, tax services and other services as allowed by law or regulation. Pre-approval is generally provided for up to one year and any pre-approval is detailed as to the particular service or category of services and is generally subject to a specifically approved amount. The independent auditors and management are required to periodically report to the Audit Committee regarding the extent of services provided by the independent auditors in accordance with this pre-approval and the fees incurred to date. The Audit Committee may also pre-approve particular services on a case-by-case basis.

The Audit Committee pre-approved 100% of the Company's 2013 audit fees, audit-related fees, tax fees, and all other fees to the extent the services occurred after May 6, 2004, the effective date of the Securities and Exchange Commission's final pre-approval rules.

ITEM 15. EXHIBITS, AND REPORTS ON FORM 8-K

(a) The following documents are filed as part of this report.

1. Financial Statements

2. Exhibits

The following exhibits are included as part of this report:

Exhibit Number	Title of Document
3.1	Articles of Incorporation(1)
3.2	By-laws(1)
3.3	Amended Articles of Incorporation
4.1	Form of Warrant Agreement(1)
10.1	Lease Information Form between E.A.J. PHL, Airport, Inc. and Marketplace Redwood Limited Partnership(1)
10.2	Registration of trade name for Eat at Joe's(1)
10.2	Registration Rights Agreement(1)
21	Subsidiaries of the Company(1)
31	Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32	Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

(1) Incorporated by reference.

(a) No reports on Form 8-K were filed.

EAT AT JOE'S LTD., AND SUBSIDIARIES

INDEX TO FINANCIAL STATEMENTS

ROBISON, HILL & CO. **Certified Public Accountants**
A PROFESSIONAL CORPORATION

DAVID O. SEAL, CPA
W. DALE WESTENSKOW, CPA
BARRY D. LOVELESS, CPA
STEPHEN M. HALLEY, CPA

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTANTS

To the Board of Directors and Shareholders
Eat At Joe's, Ltd. and Subsidiaries

We have audited the accompanying consolidated balance sheets of Eat At Joe's, Ltd. and Subsidiaries (a Delaware corporation) as of December 31, 2013 and 2012 and the related consolidated statements of operations and comprehensive income (loss), stockholders' equity, and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Eat At Joe's, Ltd. and Subsidiaries as of December 31, 2013 and 2012 and the results of its operations and its cash flows for the years ended December 31, 2013 and 2012 in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 10 to the consolidated financial statements, the 2013 and 2012 consolidated financial statements have been restated to correct misstatements.

The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 1 to the consolidated financial statements, the Company has suffered recurring losses from operations and has a net capital deficiency that raise substantial doubt about its ability to continue as a going concern. Management's plans in regards to these matters are also described in Note 1. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ Robison, Hill & Co.
Certified Public Accountants

Salt Lake City, Utah
April 14, 2014

EAT AT JOE'S LTD., AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

	December 31, 2013 (Restated)	December 31, 2012 (Restated)
ASSETS		
Current Assets:		
Cash and cash equivalents	$ 1,628,529	$ 382,946
Accounts receivable	1,093	882
Inventory	16,500	13,400
Prepaid expense	17,477	17,725
Prepaid stock purchase	43,750	—
Security deposit	15,000	15,000
Trading securities	1,717,438	200,556
Available-for-sale securities	2,900,090	642,320
Deferred income taxes - current	758,000	601,000
Total Current Assets	7,097,877	1,873,829
Property and equipment, net	227,298	297,464
Deferred income taxes – non-current	282,000	618,000
TOTAL ASSETS	$ 7,607,175	$ 2,789,293
LIABILITIES		
Current Liabilities:		
Accounts payable and accrued liabilities	$ 39,374	$ 43,453
Related party notes payable	1,882,648	2,521,026
Total Current Liabilities	1,922,022	2,564,479
Noncurrent related party notes payable	8,562,355	5,545,021
Total Liabilities	10,484,377	8,109,500
STOCKHOLDERS' EQUITY (DEFICIT)		
Preferred stock, $0.0001 par value, 10,000,000 shares authorized; 20,000 Series E shares issued and outstanding	2	2
Common Stock, $0.0001 par value, 250,000,000 shares authorized; 136,627,710 and 136,627,710 issued and outstanding, respectively	13,663	13,663
Additional paid-in capital	14,049,717	13,747,780
Unrealized gain (loss) on available-for-sale securities	(1,285,009)	(4,806,180)
Retained deficit	(15,655,575)	(14,275,472)
Total Stockholders' Equity (Deficit)	(2,877,202)	(5,320,207)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	$ 7,607,175	$ 2,789,293

The accompanying notes are an integral part of these consolidated financial statements.

EAT AT JOE'S LTD., AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
AND COMPREHENSIVE INCOME (LOSS)

	For the Years Ended December 31,	
	2013	2012
	(Restated)	(Restated)
Revenues	$ 1,306,864	$ 1,118,330
Cost of revenues	442,174	375,775
Gross Margin	864,690	742,555
Operating Expenses:		
Labor and related expenses	331,899	357,149
Rent	215,729	234,396
Depreciation	72,394	50,423
Other general and administrative	302,615	415,414
Total Operating Expenses	922,637	1,057,382
Net Operating Income (Loss)	(57,947)	(314,827)
Other Income (Expense):		
Interest income	584	1,410
Interest expense	(535,674)	(430,299)
Unrealized gain (loss) on trading securities	(1,725,771)	97,977
Gain (loss) on sale of marketable securities	1,117,705	(80,456)
Net Other Income (Expense)	(1,143,156)	(411,368)
Net loss before income taxes	(1,201,103)	(726,195)
Deferred Income tax (expense) benefit	(179,000)	1,219,000
Net Income (loss) before extraordinary items	$ (1,380,103)	$ 492,805
Extraordinary item (See Note 8)		
Gain on extinguishment of debt (net of income tax of $0)	-	2,354,988
Net Income (loss)	$ (1,380,103)	$ 2,847,793
Other Comprehensive Income (Loss):		
Unrealized gain (loss) on available-for-sale securities (net of income tax of $0)	3,521,171	(4,918,840)
Comprehensive Income (loss)	$ 2,141,068	$ (2,071,047)
Income (Loss) Per Common Share:		
Income (loss) before extraordinary item	$ (0.01)	$ -
Extraordinary Item	$ -	$ 0.02
Income (loss) per common share – Basic	$ (0.01)	$ 0.03
Income (loss) per common share – Diluted	$ (0.01)	$ 0.02
Weighted Average Common Shares:		
Basic	136,627,710	106,906,125
Diluted	139,853,516	121,612,007

The accompanying notes are an integral part of these consolidated financial statements.

EAT AT JOE'S LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIT
(Restated)

	Preferred Stock		Common Stock		Additional Paid-in	Gains Unrealized (Losses) on	Retained	
	Shares	Amount	Shares	Amount	Capital	Securities	Deficit	Total
Balance at December 31, 2011	20,000	2	106,577,710	10,658	13,570,485	112,660	(17,123,265)	(3,429,460)
Unrealized loss on available-for-sale securities	-	-	-	-	-	(4,918,840)	-	(4,918,840)
Common stock issued for services	-	-	30,050,000	3,005	177,295	-	-	180,300
Net income for the year ended December 31, 2012	-	-	-	-	-	-	2,847,793	2,847,793
Balance at December 31, 2012 (Restated)	20,000	2	136,627,710	13,663	13,747,780	(4,806,180)	(14,275,472)	(5,320,207)
Forgiveness of related party debt	-	-	-	-	301,937	-	-	301,937
Unrealized gain on available-for-sale securities	-	-	-	-	-	3,521,171	-	3,521,171
Net loss for the year ended December 31, 2013	-	-	-	-	-	-	(1,380,103)	(1,380,103)
Balance at December 31, 2013	20,000	$ 2	136,627,710	$ 13,663	$ 14,049,717	$ (1,285,009)	$ (15,655,575)	$ (2,877,202)

The accompanying notes are an integral part of these consolidated financial statements.

EAT AT JOE'S LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS

	For the Years Ended December 31,	
	2013	2012
Cash Flows From Operating Activities:	(Restated)	(Restated)
Net income (loss) for the period	$ (1,380,103)	$ 2,847,793
Adjustments to reconcile net loss to net cash provided by operating activities:		
Depreciation	72,394	50,423
Gain on extraordinary item	-	(2,354,988)
Common stock issued for services	-	180,300
Unrealized (gain) loss on trading securities	1,725,771	(97,977)
(Gain) loss on sale of marketable securities	(1,117,705)	80,456
Deferred Income tax expense (benefit)	179,000	(1,219,000)
Decrease (increase) in receivables	(211)	11,995
(Increase) in inventory	(3,100)	(1,300)
Decrease in prepaid expense	248	62
Increase in accrued interest payable	535,674	430,299
(Decrease) increase in accounts payable and accrued liabilities	(4,079)	1,147
Net Cash Provided by (Used) in Operating Activities	7,889	(70,790)
Cash Flows From Investing Activities:		
Purchases of trading securities	(528,112)	(161,807)
Purchases of available-for-sale securities	(93,750)	(125,000)
Prepayment on purchase of available-for-sale securities	(3,043,750)	
Proceeds from sale of trading securities	5,365,534	286,934
Purchase of property and equipment	(2,228)	(7,039)
Net Cash Provided by (Used) Investing Activities	1,697,694	(6,912)
Cash Flows From Financing Activities:		
Repayment of notes, advances and related party payables	(460,000)	(252,000)
Net Cash (Used) by Financing Activities	(460,000)	(252,000)
Increase (Decrease) in Cash	1,245,583	(329,702)
Cash at beginning of period	382,946	712,648
Cash at end of period	$ 1,628,529	$ 382,946
Supplemental Disclosure of Interest and Income Taxes Paid:		
Interest paid during the period	$ 73,974	$ 65,085
Income taxes paid during the period	$ -	$ -
Supplemental Disclosure of Non-cash Investing and Financing Activities:		
Marketable securities acquired through related party notes and contributed capital	$ 2,605,218	$ 5,250,000
Forgiveness of related party debt	$ 301,937	$ -
Unrealized gain (loss) on trading securities	$ (1,725,771)	$ 97,977

The accompanying notes are an integral part of these consolidated financial statements.

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of accounting policies for Eat At Joe's, Ltd. and subsidiaries is presented to assist in understanding the Company's financial statements. The accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Organization

Eat At Joe's Ltd. (Company) was incorporated on January 6, 1988, under the laws of the State of Delaware, as a wholly-owned subsidiary of Debbie Reynolds Hotel and Casino, Inc. (DRHC) (formerly Halter Venture Corporation or Halter Racing Stables, Inc.) a publicly-owned corporation. DRHC caused the Company to register 1,777,000 shares of its initial 12,450,000 issued and outstanding shares of common stock with the Securities and Exchange Commission on Form S-18. DRHC then distributed the registered shares to DRHC stockholders.

During the period September 30, 1988 to December 31, 1992, the Company remained in the development stage while attempting to enter the mining industry. The Company acquired certain unpatented mining claims and related equipment necessary to mine, extract, process and otherwise explore for kaolin clay, silica, feldspar, precious metals, antimony and other commercial minerals from its majority stockholder and other unrelated third-parties. The Company was unsuccessful in these start-up efforts and all activity was ceased during 1992 as a result of foreclosure on various loans in default and/or the abandonment of all assets. From 1992 until 1996 the Company had no operations, assets or liabilities.

Basis of Presentation

The Company's consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business. The consolidated financial statements do not include any adjustment relating to recoverability and classification of recorded amounts of assets and liabilities that might be necessary should the Company be unable to continue as a going concern.

The Company has generated a net loss before taxes for the year ended December 31, 2013 of $1,201,103. As of December 31, 2013, the Company had an accumulated deficit of $15,655,575. These conditions continue to raise substantial doubt as to the Company's ability to continue as a going concern.

The Company's continued existence is dependent upon its ability to execute its operating plan and to obtain additional debt or equity financing. There can be no assurance the necessary debt or equity financing will be available, or will be available on terms acceptable to the Company.

Management's plans include searching for and opening new restaurants in the future, utilizing company assets to maximize shareholder value and obtaining additional financing to fund payment of obligations and to provide working capital for operations and to finance future growth. The Company is actively pursuing alternative financing and has had discussions with various third parties, although no firm commitments have been obtained. In the interim, shareholders of the Company have committed to meeting its operating expenses. Management believes these efforts will generate sufficient cash flows from future operations to pay the Company's obligations and realize other assets. There is no assurance any of these transactions will occur.

Nature of Business

The Company owns and operates a theme restaurant styled in an "American Diner" atmosphere.

Principles of Consolidation

The consolidated financial statements include the accounts of Eat At Joe's, LTD. And its wholly-owned subsidiaries, E.A.J. PHL Airport, Inc., a Pennsylvania corporation, E.A.J. Shoppes, Inc., a Nevada corporation, E.A.J. Cherry Hill, Inc., a Nevada corporation, E.A.J. Market East, Inc., a Nevada corporation, E.A.J. MO, Inc., a Nevada corporation, E.A.J. Walnut Street, Inc., a Nevada corporation, and 1398926 Ontario, Inc. and 1337855 Ontario, Inc., Ontario corporations. All significant intercompany accounts and transactions have been eliminated.

Inventories

Inventories consist of food, paper items and related materials and are stated at the lower of cost (first-in, first-out method) or market.

Revenue Recognition

The Company generates revenue from the sale of food and beverage through its restaurants. Revenue is recognized upon receipt of payment.

Income Taxes

The Company accounts for income taxes under the provisions of ASC 740 (formerly SFAS No. 109, "Accounting for Income Taxes"). ASC 740 requires a company to first determine whether it is more likely than not (which is defined as a likelihood of more than fifty percent) that a tax position will be sustained based on its technical merits as of the reporting date, assuming that taxing authorities will examine the position and have full knowledge of all relevant information. A tax position that meets this more likely than not threshold is then measured and recognized at the largest amount of benefit that is greater than fifty percent likely to be realized upon effective settlement with a taxing authority.

Deferred income taxes are recognized for the tax consequences related to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for tax purposes at each year end, based on enacted tax laws and statutory tax rates applicable to the periods in which the differences are expected to affect taxable income. A valuation allowance is recognized when, based on the weight of all available evidence, it is considered more likely than not that all, or some portion, of the deferred tax assets will not be realized. Income tax expense is the sum of current income tax plus the change in deferred tax assets and liabilities.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents to the extent the funds are not being held for investment purposes.

Depreciation

Office furniture, equipment and leasehold improvements are stated at cost. Depreciation and amortization are computed using the straight-line method over the estimated economic useful lives of the related assets as follows:

Furniture & fixtures	5-10 years
Equipment	5- 7 years
Computer equipment	3 years
Leasehold improvements	6-15 years

Maintenance and repairs are charged to operations; betterments are capitalized. The cost of property sold or otherwise disposed of and the accumulated depreciation thereon are eliminated from the property and related accumulated depreciation accounts, and any resulting gain or loss is credited or charged to income.

Recent Accounting Standards

In February 2013, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2013-02, *Comprehensive Income (Topic 220): Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive Income*, to improve the transparency of reporting these reclassifications. Other comprehensive income includes gains and losses that are initially excluded from net income for an accounting period. Those gains and losses are later reclassified out of accumulated other comprehensive income into net income. The amendments in the ASU do not change the current requirements for reporting net income or other comprehensive income in financial statements. All of the information that this ASU requires already is required to be disclosed elsewhere in the financial statements under U.S. GAAP. The new amendments will require an organization to:

- Present (either on the face of the statement where net income is presented or in the notes) the effects on the line items of net income of significant amounts reclassified out of accumulated other comprehensive income - but only if the item reclassified is required under U.S. GAAP to be reclassified to net income in its entirety in the same reporting period; and

- Cross-reference to other disclosures currently required under U.S. GAAP for other reclassification items (that are not required under U.S. GAAP) to be reclassified directly to net income in their entirety in the same reporting period. This would be the case when a portion of the amount reclassified out of accumulated other comprehensive income is initially transferred to a balance sheet account (e.g., inventory for pension-related amounts) instead of directly to income or expense.

The amendments apply to all public and private companies that report items of other comprehensive income. Public companies are required to comply with these amendments for all reporting periods (interim and annual). The amendments are effective for reporting periods beginning after December 15, 2012, for public companies. Early adoption is permitted. The adoption of ASU No. 2013-02 is not expected to have a material impact on our financial position or results of operations.

In January 2013, the FASB issued ASU No. 2013-01, *Balance Sheet (Topic 210): Clarifying the Scope of Disclosures about Offsetting Assets and Liabilities*, which clarifies which instruments and transactions are subject to the offsetting disclosure requirements originally established by ASU 2011-11. The new ASU addresses preparer concerns that the scope of the disclosure requirements under ASU 2011-11 was overly broad and imposed unintended costs that were not commensurate with estimated benefits to financial statement users. In choosing to narrow the scope of the offsetting disclosures, the Board determined that it could make them more operable and cost effective for preparers while still giving financial statement users sufficient information to analyze the most significant presentation differences between financial statements prepared in accordance with U.S. GAAP and those prepared under IFRSs. Like ASU 2011-11, the amendments in this update will be effective for fiscal periods beginning on, or after January 1, 2013. The adoption of ASU 2013-01 is not expected to have a material impact on our financial position or results of operations.

In July 2013, the FASB issued Accounting Standards Update 2013-11 Income Taxes (Topic 740) Presentation of an Unrecognized Tax Benefit When a Net Operating Loss Carry-forward, a Similar Tax Loss, or a Tax Credit Carry-forward Exists. An unrecognized tax benefit, or a portion of an unrecognized tax benefit, should be presented in the financial statements as a reduction to a deferred tax asset for a net operating loss carry-forward, a similar tax loss or a tax credit carry-forward, except as follows. To the extent a net operating loss carry-forward, a similar tax loss or a tax credit carry-forward is not available at the reporting date under the tax law of the applicable jurisdiction to settle any additional income taxes that would result from the disallowance of a tax position or the tax law of the applicable jurisdiction does not require the entity to use, and the entity does not intend to use the deferred tax asset for such purpose, the unrecognized tax benefit should be presented in the financial statements as a liability and should not be combined with deferred tax assets. The assessment of whether a deferred tax asset is available is based on the unrecognized tax benefit and deferred tax asset that exist at the reporting date and should be made presuming disallowance of the tax position at the reporting date. This Update applies to all entities that have unrecognized tax benefits when a net operating loss carry-forward, a similar tax loss, or a tax credit carry-forward exists at the reporting date. The amendments in this Update are effective for fiscal years, and interim periods within those years, beginning after December 15, 2013.

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

Earnings (Loss) Per Share

Basic loss per share has been computed by dividing the loss for the year applicable to the common stockholders by the weighted average number of common shares outstanding during the years.

Diluted net income per common share was calculated based on an increased number of shares that would be outstanding assuming that the preferred shares were converted to 3,225,806 and 14,705,882, common shares as of December 31, 2013 and 2012, respectively.

Pervasiveness of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentration of Credit Risk

The Company has no significant off-balance-sheet concentrations of credit risk such as foreign exchange contracts, options contracts or other foreign hedging arrangements. The Company maintains the majority of its cash balances with one financial institution, in the form of demand deposits. At December 31, 2013, the Company had cash deposits in one financial institution that were above FDIC limits of $250,000.

Fair Value of Financial Instruments

The Company follows paragraph 825-10-50-10 of the FASB Accounting Standards Codification for disclosures about fair value of its financial instruments and paragraph 820-10-35-37 of the FASB Accounting Standards Codification ("Paragraph 820-10-35-37") to measure the fair value of its financial instruments. Paragraph 820-10-35-37 establishes a framework for measuring fair value in accounting principles generally accepted in the United States of America (U.S. GAAP), and expands disclosures about fair value measurements. To increase consistency and comparability in fair value measurements and related disclosures, Paragraph 820-10-35-37 establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into three (3) broad levels. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three (3) levels of fair value hierarchy defined by Paragraph 820-10-35-37 are described below:

Level 1: Quoted market prices available in active markets for identical assets or liabilities as of the reporting date.

Level 2: Pricing inputs other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reporting date.

Level 3: Pricing inputs that are generally observable inputs and not corroborated by market data.

The carrying amount of the Company's financial assets and liabilities, such as cash, prepaid expenses and accrued expenses approximate their fair value because of the short maturity of those instruments. The Company's notes payable approximate the fair value of such instruments based upon management's best estimate of interest rates that would be available to the Company for similar financial arrangements at December 31, 2013.

The Company does not have any assets or liabilities measured at fair value on a non-recurring basis.

Investment in Marketable Securities

The Company's securities investments that are bought and held for an indefinite period of time are classified as available-for-sale securities. Available-for-sale securities are recorded at fair value on the balance sheet in current assets, with the change in fair value during the period excluded from earnings and recorded net of tax as a component of other comprehensive income. All of the Company's available-for-sale securities are marketable securities and have no maturity date. When sold the cost of the securities is determined using the average purchase cost of the securities. On occasion the Company will transfer some of its available for sale securities to trading securities. When this occurs the unrealized gain or loss is immediately recognized in earnings. During the period ended December 31, 2013 the Company recognized a $2,230,358 unrealized gain on securities transferred from available for sale to trading. No securities have been transferred from trading to available for sale. The cost basis of the Company's available-for-sale securities as of December 31, 2013 and 2012 was $4,228,850 and $5,448,500, respectively.

The Company's securities investments that are bought and held principally for the purpose of selling them in the near term are classified as trading securities. Trading securities are recorded at fair value on the balance sheet in current assets, with the change in fair value during the period included in earnings.

Investments in securities are summarized as follows:

	December 31, 2013			
	Gross Unrealized Gain	Gross Unrealized Loss	Net Unrealized Gain (Loss)	Fair Value
Trading securities	$ 4,966,872	$ 6,692,643	$ (1,725,771)	$ 1,717,438
Available-for-sale securities	$ 10,665,813	$ 7,144,642	$ 3,521,171	$ 2,900,090

	December 31, 2012			
	Gross Unrealized Gain	Gross Unrealized Loss	Net Unrealized Gain (Loss)	Fair Value
Trading securities	$ 269,193	$ 171,216	$ 97,977	$ 200,556
Available-for-sale securities	$ 4,573,420	$ 9,492,260	$ (4,918,840)	$ 642,320

Results of operations for the year ended December 31, 2013 includes a loss of $1,725,771 on unrealized holding losses on trading securities. For the year ended December 31, 2013, other comprehensive income includes $3,521,171 for unrealized holding gain on available-for-sale securities.

Realized Gains and losses are determined on the basis of specific identification. During the years ended December 31, 2013 and 2012, sales proceeds and gross realized gains and losses on securities classified as available-for-sale securities and trading securities were:

	For years ended December 31, 2013	2012
Trading securities:		
Sales Proceeds	$ 5,365,534	$ 286,934
Gross Realized Losses	$ 3,522,139	$ 101,642
Gross Realized Gains	$ 4,639,844	$ 21,186
Gain (loss) on sale of marketable securities	$ 1,117,705	$ (80,456)

	For years ended December 31, 2013	2012
Available-for-sale securities:		
Sale Proceeds	$ -	$ -
Gross Realized Losses	$ -	$ -
Gross Realized Gains	$ -	$ -

The following table discloses the assets measured at fair value on a recurring basis and the methods used to determine fair value:

		Fair Value Measurements at Reporting Date Using		
	Fair Value at December 31, 2013	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Trading securities	$ 1,717,438	$ 1,717,438	$ -	$ -
Available-for-sale securities	$ 2,900,090	$ 2,900,090	$ -	$ -
Total	$ 4,617,528	$ 4,617,528	$ -	$ -

Generally, for all trading securities and available-for-sale securities, fair value is determined by reference to quoted market prices.

NOTE 2 - FIXED ASSETS

Fixed assets consisted of the following at December 31:

	2013	2012
Equipment	$ 103,530	$ 104,633
Furniture & fixtures	7,295	3,964
Leasehold improvements	274,637	274,637
Less: accumulated depreciation	(158,164)	(85,770)
Property and equipment, net	$ 227,298	$ 297,464

Depreciation expense for the years ended December 31, 2013 and 2012 was $72,394 and $50,423, respectively.

NOTE 3 - RELATED PARTY TRANSACTIONS

In prior years, Joseph Fiore, CEO of the Company, and Berkshire Capital, which is controlled by Mr. Fiore, paid expenses and made advances to the Company. All expenses paid on behalf of the company have been recorded in the consolidated statements of operations for the period incurred. At December 31, 2013 and 2012, $1,286,035 and $1,513,260, respectively of principal and accrued interest was due on this loan.

On September 14, 2007, the Company acquired 1,000,000 shares of International Oil & Gas Holdings Corp. from Berkshire Capital Management in exchange for a demand note in the amount of $125,000, carrying an interest rate of 6% A.P.R. At December 31, 2013 and 2012, $135,276 and $174,185, respectively of principal and accrued interest was due on this loan.

On July 17, 2007, the Company acquired 3,000,000 shares of International Oil & Gas Holdings Corp. from Berkshire Capital Management in exchange for a demand note in the amount of $465,000, carrying an interest rate of 6% A.P.R. On January 8, 2008, $375,156 was paid on this note. At December 31, 2013 and 2012, $147,575 and $139,182, respectively of principal and accrued interest was due on this loan.

On August 22, 2007, the Company acquired 2,000,000 shares of International Oil & Gas Holdings Corp. from Berkshire Capital Management in exchange for a demand note in the amount of $160,000, carrying an interest rate of 6% A.P.R. At December 31, 2013 and 2012, $233,786 and $220,491, respectively of principal and accrued interest was due on this loan.

On September 20, 2007, the Company acquired 1,000,000 shares of International Oil & Gas Holdings Corp. from Berkshire Capital Management in exchange for a demand note in the amount of $55,000, carrying an interest rate of 6% A.P.R. At December 31, 2013 and 2012, $79,977 and $75,429, respectively of principal and accrued interest was due on this loan.

On January 11, 2008, the Company acquired 1,000,000 shares of Sustainable Power Corp from Berkshire Capital Management in exchange for a demand note in the amount of $47,000, carrying an interest rate of 6% A.P.R. This loan was paid off in the year ended December 31, 2013.

On February 29, 2008, the Company acquired 2,000,000 shares of Sustainable Power Corp. from Berkshire Capital Management in exchange for a demand note in the amount of $126,000, carrying an interest rate of 6% A.P.R. At December 31, 2013 and 2012, $0 and $168,268, respectively of principal and accrued interest was due on this loan. This loan was paid off in the year ended December 31, 2013.

On April 24, 2008, the Company acquired 2,000,000 shares of Sustainable Power Corp. from Berkshire Capital Management in exchange for a demand note in the amount of $71,000, carrying an interest rate of 6% A.P.R. This loan was paid off in the year ended December 31, 2013.

On April 24, 2008, the Company acquired 862,500 shares of EFoodSafety.Com from Berkshire Capital Management in exchange for a demand note in the amount of $163,875, carrying an interest rate of 6% A.P.R. On January 3, 2013 $20,000 was paid on this note. This loan was paid off in the year ended December 31, 2013.

On July 1, 2008, the Company acquired 2,000,000 shares of Sustainable Power Corp. from Berkshire Capital Management in exchange for a demand note in the amount of $63,000, carrying an interest rate of 6% A.P.R. This loan was paid off in the year ended December 31, 2013.

On January 5, 2012, the Company acquired 3,500,000 shares of Plandai, Inc, from Berkshire Capital Management in exchange for a demand note in the amount of $1,575,000. The note has a five year term with principal and interest due January 5, 2017. The interest rate is 6% A.P.R. At December 31, 2013 and 2012, $1,762,900 and $1,668,400, respectively of principal and accrued interest was due on this loan.

On February 1, 2012, the Company acquired 3,500,000 shares of Inscor, Inc. from Berkshire Capital Management in exchange for a demand note in the amount of $3,675,000. The note has a five year term with principal and interest due February 1, 2017. The interest rate is 6% A.P.R. At December 31, 2013 and 2012, $4,097,122 and $3,876,621, respectively of principal and accrued interest was due on this loan.

On May 14, 2013, the Company acquired 8,000,000 shares of Nuvilex, Inc. from Berkshire Capital Management in exchange for a demand note in the amount of $1,420,000. The note has a five year term with principal and interest due May 14, 2018. The interest rate is 6% A.P.R. At December 31, 2013 and 2012, $1,473,570 and $0, respectively of principal and accrued interest was due on this loan.

On May 21, 2013, the Company acquired 8,230,637 shares of Nuvilex, Inc. from Joseph Fiore in exchange for a demand note in the amount of $1,185,218. The note has a five year term with principal and interest due May 21, 2018. The interest rate is 6% A.P.R. At December 31, 2013 and 2012, $1,228,762 and $0, respectively, of principal and accrued interest was due on this loan.

Interest expense of $535,674 and $430,299 was capitalized during the years ended 2013 and 2012, respectively.

A summary of the above related party transactions is presented below.

Related Party	Date of loan		December 31, 2013		December 31, 2012
Joseph Fiore	May 21, 2013	$	1,228,762	$	-
Berkshire Capital Management	May 14, 2013		1,473,570		-
Berkshire Capital Management	February 1, 2012		4,097,122		3,876,621
Berkshire Capital Management	January 5, 2012		1,762,900		1,668,400
Joseph Fiore	2010 & 2011		1,286,035		1,513,260
Berkshire Capital Management	September 14, 2007		135,276		174,185
Berkshire Capital Management	July 17, 2007		147,575		139,182
Berkshire Capital Management	August 22, 2007		233,786		220,491
Berkshire Capital Management	September 20, 2007		79,977		75,429
Berkshire Capital Management	January 11, 2008		-		24,932
Berkshire Capital Management	February 29, 2008		-		168,268
Berkshire Capital Management	April 24, 2008		-		93,969
Berkshire Capital Management	April 24, 2008		-		28,843
Berkshire Capital Management	July 1, 2008		-		82,467
		$	10,445,003	$	8,066,047
Less: Current Portion			1,882,649		2,521,026
Long Term Portion		$	8,562,354	$	5,545,021

During the year ended December 31, 2012, the Company issued 10,000,000 shares of common stock to its CEO for services rendered. The shares were valued at $0.006, the closing price on the date of grant, for a total expense of $60,000.

During the year ended December 31, 2012, the Company issued 12,500,000 shares of common stock to two of its Board Members for services rendered. The shares were valued at $0.006, the closing price on the date of grant, for a total expense of $75,000.

During the year ended December 31, 2013, Joseph Fiore forgave $301,937 of debt originally loaned to two of the Company's subsidiaries that are no longer operating. The amount was written off to additional paid in capital.

NOTE 4 - INCOME TAXES

As of December 31, 2013, the Company had a net operating loss carry forward and other future tax benefits for income tax reporting purposes of approximately $3,060,000 that may be offset against future taxable income through 2032. Current tax laws limit the amount of loss available to be offset against future taxable income when a substantial change in ownership occurs. Therefore, the amount available to offset future taxable income may be limited.

As of December 31, 2011, the Company has a net operating loss (NOL) carry-forward of approximately $5,200,000. This NOL is the result of operating losses over several years. Management established a 100% valuation allowance against this potential future tax benefit due to a greater than 50% chance that the company would not benefit from it. During 2012, the Company used approximately $1,800,000 of the NOL due recognizing a $2,354,988 extraordinary gain on extinguishment of debt. During 2013, the Company used approximately $1,100,000 of the NOL to offset its $1,117,705 realized gain on the sale of investments in marketable securities. Subsequent to December 31, 2013, the company has recognized additional gains from the sale of its investments in marketable securities which Management believes will use the remaining balance of the NOL during 2014. Based on these occurrences, Management has reversed the valuation allowance of $1,747,000 as of the beginning of 2012 and recorded deferred income taxes in the accompanying financial statements for 2012 and 2013. For 2012, the Company recorded deferred taxes of $1,219,000. During 2013, $179,000 in deferred tax was used, leaving a balance of $1,040,000 to be used in future periods.

The Company has the following tax assets:

		December 31,	
		2013	2012
Net Operating Losses	$	758,000	$ 1,135,000
Related party accrued interest		282,000	100,000
Depreciation and Other		-	(16,000)
Valuation Allowance		-	-
	$	1,040,000	$ 1,219,000

The provision for income taxes differ from the amount computed using the federal US statutory income tax rate as follows:

	December 31,	
	2013	2012
Tax provision at US Statutory Rate	$ (408,000)	$ 554,000
Depreciation and Other	16,000	6,000
Related party accrued interest	182,000	100,000
Gains & losses on marketable securities	587,000	82,000
Other differences	(198,000)	(214,000)
Increase (decrease) in valuation allowance	-	(1,747,000)
Deferred tax (benefit) expense	$ 179,000	$ (1,219,000)

The Company evaluates its valuation allowance requirements based on projected future operations. When circumstances change and causes a change in management's judgment about the recoverability of deferred tax assets, the impact of the change on the valuation is reflected in current income.

NOTE 5 - UNCERTAIN TAX POSITIONS

Effective January 1, 2007, the company adopted the provisions of ASC 740 (formerly FASB Interpretation No. 48, "Accounting for Uncertainty in Income Taxes - an interpretation of FASB Statement No. 109" ("FIN 48")). ASC 740 prescribes a recognition threshold and a measurement attribute for the financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities. The adoption of the provisions of ASC 740 did not have a material impact on the company's condensed consolidated financial position and results of operations. At December 31, 2013, the company had no liability for unrecognized tax benefits and no accrual for the payment of related interest and penalties. The Company did not record a cumulative effect adjustment relating to the adoption of ASC 740.

Interest costs related to unrecognized tax benefits are classified as "Interest expense, net" in the accompanying consolidated statements of operations. Penalties, if any, would be recognized as a component of "selling, general and administrative expenses". The Company recognized $0 of interest and penalties expense related to unrecognized tax benefits during 2012. In many cases the company's uncertain tax positions are related to tax years that remain subject to examination by relevant tax authorities. With few exceptions, the company is generally no longer subject to U.S. federal, state, local or non-U.S. income tax examinations by tax authorities for years before 2011. The following describes the open tax years, by major tax jurisdiction, as of December 31, 2013:

United States (a)	2011 - Present

(a) Includes federal as well as state or similar local jurisdictions, as applicable.

NOTE 6 - RENT AND LEASE EXPENSE

The Company's wholly-owned subsidiary E.A.J. PHL Airport, Inc. leases approximately 845 square feet in the Philadelphia Airport, Philadelphia, Pennsylvania pursuant to a lease dated April 30, 1997. E.A.J. PHL Airport pays $14,000 per month basic rent plus percentage rent equal to 20% of gross revenues above $1,200,000 under the lease which expires April 2017. Rent expense for the years ended 2013 and 2012 were $215,729 and $234,396, respectively. In addition to the minimum basic rent of $14,000 per month, rent expense also includes approximately $3,400 per month for other items charged by the landlord in connect with rent.

The minimum future lease payments under these leases for the next five years are:

Year Ended December 31,	Real Property
2014	$ 168,000
2015	168,000
2016	168,000
2017	56,000
Total five year minimum lease payments	$ 560,000

The lease generally provides that insurance, maintenance and tax expenses are obligations of the Company. It is expected that in the normal course of business, leases that expire will be renewed or replaced by leases on other properties.

During 2011, the restaurant was closed for renovation starting in February 2011 and reopening in May 2011. The Company paid a construction security deposit of $15,000 prior to construction. The Company expects the deposit to be refunded in 2014.

NOTE 7 - COMMON STOCK TRANSACTIONS

During the year ended December 31, 2012, the Company issued 10,000,000 shares of common stock to its CEO for services rendered. The shares were valued at $0.006, the closing price on the date of grant, for a total expense of $60,000.

During the year ended December 31, 2012, the Company issued 12,500,000 shares of common stock to two of its Board Members for services rendered. The shares were valued at $0.006, the closing price on the date of grant, for a total expense of $75,000.

During the year ended December 31, 2012, the Company issued 7,550,000 shares of common stock to various individuals for services rendered. The shares were valued at $0.006, the closing price on the date of grant, for a total expense of $45,300.

NOTE 8 - CONVERTIBLE PREFERRED STOCK

The Series E Convertible Preferred Stock carries the following rights and preferences;

* No dividends.
* Convertible to common stock at the average closing bid price for the Company’s common stock for the 5 trading days prior to the conversion date, and is adjustable to prevent dilution. (Convertible to 3,225,806 common shares at December 31, 2013).
* Convertible at the Option of the Company at par value only after repayment of the shareholder loans from Joseph Fiore and subject to the holder’s option to convert.
* Entitled to vote 1,000 votes per share of Series E Convertible Preferred Shares.
* Entitled to liquidation preference at par value.
* Is senior to all other share of preferred or common shares issued past, present and future.

NOTE 9 - EXTRAORDINARY ITEMS

As of December 31, 2012, the Company recognized an extraordinary gain of $2,043,702 due to the write-off of the Company’s convertible debentures. On July 31, and September 2, 1998, the Company sold its 8% convertible debenture in the aggregate principal amount of $1,500,000 to an accredited investor pursuant to an exemption from registration under Section 4(2) and/or Regulation D.

The material terms of the Company' convertible debentures provide for the payment of interest at 8% per annum payable quarterly, mandatory redemption after 3 years from the date of issuance at 130% of the principal amount. Subject to adjustment, the debentures are convertible into Common Stock at the lower of a fixed conversion price ($1.82 per share for $900,000 principal amount of debentures; $1.61 per share for $600,000 principal amount of debentures) or 75% of the average closing bid price for the Company's Common Stock for the 5 trading days preceding the date of the conversion notice. Repayment of the indebtedness is secured by a general lien on the assets of the Company and guarantee by five of the Company's subsidiaries. On January 14, 2000, $150,000 of the debenture was converted to 500,000 shares of the Company’s common stock.

Since approximately 2004, the Company has tried repeatedly to contact the lender and its principals regarding the remaining balance owed by the Company on the convertible debenture. The Company continued to accrue interest on the debenture through December 31, 2005, when it was determined less than probable that any further payments would be made. No claims have been filed against the Company regarding these debentures. The Company’s attorney has determined the six year statute of limitations under New York state law has expired, and that no further payments are due from the Company. Based on this information, the Company has written off the balance of the convertible debenture on the balance sheet of $2,043,702 and recorded an extraordinary gain of the same amount.

As of December 31, 2012, the Company also determined that notes payable of $172,870 and other liabilities of $138,416 related to its Ontario restaurants should be written-off and recorded as an extraordinary gain. The Company had two restaurants in Ontario, Canada, that were closed in 2002. No claims have ever been filed against the Company relating to these liabilities. The Company has determined the statute of limitations related to these liabilities has expired and that no further payments are due from the Company. An extraordinary gain of $311,286 was recognized in the financial statements at December 31, 2012.

NOTE 10 – RESTATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013 and 2012

The consolidated financial statements for the years ended December 31, 2013 and 2012, have been restated to correct a material departure from GAAP which was due to the Company using the valuation date subsequent to period end to value its available-for-sale marketable securities. The consolidated financial statements for the year ended December 31, 2012 have been restated for failure to record the acquisition of marketable securities and the related notes payable, interest, and the resulting unrealized gains and losses.

An analysis of the restated December 31, 2012 and 2013 balance sheets and results of operations for the year then ended is as follows.

1 – In 2012 the Company acquired 3,500,000 shares of Plandai, Inc. valued at the FMV of $1,575,000 and 3,500,000 shares of Inscor, Inc. valued at the FMV of $3,675,000 from Berkshire Capital Management. The shares were exchanged for two demand notes, carrying an interest rate of 6%.

2 – The change is due to the mark to market of the new available for sale securities.

3 – The change is due to reversal of deferred tax allowance.

4 – Change is due to a material departure from GAAP due to the Company using the valuation date subsequent to period end to value its marketable securities.

	December 31, 2012		
Current Assets:	As Reported	Adjustment	As Restated
Cash and cash equivalents	$ 382,946	$ -	$ 382,946
Accounts receivable	882	-	882
Inventory	13,400	-	13,400
Prepaid expense	17,725	-	17,725
Security deposit	15,000	-	15,000
Trading securities	200,556	-	200,556
Available-for-sale securities	292,320	1,632,840 2	
		(1,282,840) 4	642,320
Deferred income taxes - current	-	601,000 3	601,000
Total Current Assets	922,829	951,000	1,873,829
Property and equipment, net	297,464	-	297,464
Deferred income taxes – non-current		618,000 3	618,000
TOTAL ASSETS	$ 1,220,293	$ 1,569,000	$ 2,789,293
LIABILITIES			
Current Liabilities:			
Accounts payable and accrued liabilities	$ 43,453	$ -	$ 43,453
Related party notes payable	2,521,026	-	2,521,026
Total Current Liabilities	2,564,479	-	2,564,479
Noncurrent related party notes payable	-	5,545,021 1	5,545,021
Total Liabilities	2,564,479	5,545,021	8,109,500
STOCKHOLDERS' EQUITY (DEFICIT)			
Preferred stock	2	-	2
Common Stock	13,663	-	13,663
Additional paid-in capital	13,747,780	-	13,747,780
Unrealized gain (loss) on available-for-sale securities	93,820	(3,617,160) 2	
		(1,282,840) 4	(4,806,180)
Retained deficit	(15,199,451)	923,979	(14,275,472)
Total Stockholders' Equity (Deficit)	(1,344,186)	(3,976,021)	(5,320,207)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	$ 1,220,293	$ 1,569,000	2,789,293

	December 31, 2012					
		As Reported		Adjustment		As Restated
Revenues	$	1,118,330	$	-	$	1,118,330
Cost of revenues		375,775		-		375,775
Gross Margin		742,555		-		742,555
Operating Expenses:						
Labor and related expenses		357,149		-		357,149
Rent		234,396		-		234,396
Depreciation		50,423		-		50,423
Other general and administrative		415,414		-		415,414
Total Operating Expenses		1,057,382		-		1,057,382
Net Operating Income (Loss)		(314,827)		-		(314,827)
Other Income (Expense):						
Interest income		1,410		-		1,410
Interest expense		(135,278)		(295,021) **1**		(430,299)
Unrealized gain (loss) on trading securities		97,977		-		97,977
Gain (loss) on sale of marketable securities		(80,456)		-		(80,456)
Net Other Income (Expense)		(116,347)		(295,021)		(411,368)
Net loss before income taxes		(431,174)		-		(726,195)
Deferred Income tax (expense) benefit		-		1,219,000 **3**		1,219,000
Net Income (loss) before extraordinary items	$	(431,174)	$	923,979	$	492,805
Gain on extinguishment of debt (net of income tax of $0)		2,354,988		-		2,354,988
Net Income	$	1,923,814	$	923,979	$	2,847,793
Other Comprehensive Income (Loss):						
Unrealized gain (loss) on available-for-sale securities		(18,840)		(3,617,160) **2**		
				(1,282,840)		(4,918,840)
Comprehensive Income	$	1,904,974	$	(3,976,021)	$	(2,071,047)
Income Per Common Share:						
Income (loss) before extraordinary item	$	-	$	0.01	$	-
Extraordinary Item	$	0.02	$	-	$	0.02
Income (loss) per common share – Basic		0.02		0.01		0.03
Income (loss) per common share – Diluted		0.02		0.01		0.02
Weighted Average Common Shares:						
Basic		106,906,125		-		106,906,125
Diluted		121,612,007		-		121,612,007

	December 31, 2013		
	As Reported	Adjustment	As Restated
Current Assets:			
Cash and cash equivalents	$ 1,628,529	$ -	$ 1,628,529
Accounts receivable	1,093	-	1,093
Inventory	16,500	-	16,500
Prepaid expense	17,477	-	17,477
Prepaid stock purchase	-	43,750 **4**	43,750
Security deposit	15,000	-	15,000
Trading securities	1,717,438	-	1,717,438
Available-for-sale securities	9,089,608	(6,189,518) **4**	2,900,090
Deferred income taxes - current	758,000		758,000
Total Current Assets	13,243,645	(6,145,768)	7,097,877
Property and equipment, net	227,298	-	227,298
Deferred income taxes – non-current	282,000		282,000
TOTAL ASSETS	$ 13,752,943	$ (6,145,768)	$ 7,607,175
LIABILITIES			
Current Liabilities:			
Accounts payable and accrued liabilities	$ 39,374	$ -	$ 39,374
Related party notes payable	1,882,648	-	1,882,648
Total Current Liabilities	1,922,022	-	1,922,022
Noncurrent related party notes payable	8,562,355	-	8,562,355
Total Liabilities	10,484,377	-	10,484,377
STOCKHOLDERS' EQUITY (DEFICIT)			
Preferred stock	2	-	2
Common Stock	13,663	-	13,663
Additional paid-in capital	14,049,717	-	14,049,717
Unrealized gain (loss) on available-for-sale securities	4,860,759	(6,145,768) **4**	(1,285,009)
Retained deficit	(15,655,575)	-	(15,655,575)
Total Stockholders' Equity (Deficit)	3,268,566	(6,145,768)	(2,877,202)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	$ 13,752,943	$ (6,145,768)	7,607,175

	December 31, 2013		
	As Reported	Adjustment	As Restated
Revenues	$ 1,306,864	$ -	$ 1,306,864
Cost of revenues	442,174	-	442,174
Gross Margin	864,690	-	864,690
Operating Expenses:			
Labor and related expenses	331,899	-	331,899
Rent	215,729	-	215,729
Depreciation	72,394	-	72,394
Other general and administrative	302,615	-	302,615
Total Operating Expenses	922,637	-	922,637
Net Operating Income (Loss)	(57,947)	-	(57,947)
Other Income (Expense):			
Interest income	584	-	584
Interest expense	(535,674)	-	(535,674)
Unrealized gain (loss) on trading securities	(1,725,771)	-	(1,725,771)
Gain (loss) on sale of marketable securities	1,117,705	-	1,117,705
Net Other Income (Expense)	(1,143,156)	-	(1,143,156)
Net loss before income taxes	(1,201,103)	-	(1,201,103)
Deferred Income tax (expense) benefit	(179,000)	-	(179,000)
Net Income (loss) before extraordinary items	$ (1,380,103)	$ -	$ (1,380,103)
Net Income (loss)	$ (1,380,103)	$ -	$ (1,380,103)
Other Comprehensive Income (Loss):			
Unrealized gain (loss) on available-for-sale securities	8,384,099	(4,859,928) 4	3,524,171
Comprehensive Income	$ 7,003,996	$ (4,859,928)	$ 2,144,068
Income Per Common Share:			
Income (loss) per common share – Basic	(0.01)	-	(0.01)
Weighted Average Common Shares:			
Basic	136,627,710	-	136,627,710

NOTE 11 - SUBSEQUENT EVENTS

The Company has performed an evaluation of subsequent events in accordance with ASC Topic 855, noting no additional subsequent events other than those noted below.

Subsequent to the year ended December 31, 2013, that Company liquidated 5,669,784 shares of trading securities. The selling of those securities has resulted in an approximate gain of $5,275,000 and provided cash of approximately $7,000,000 as of February 28, 2014.

SIGNATURES

Pursuant to the requirements of section 13 or 15(d) of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

EAT AT JOE'S LTD.

Dated: November 4, 2014

By /S/ Joseph Fiore
Joseph Fiore,
C.E.O., C.F.O., Chairman, Secretary, Director

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, this report has been signed below by the following persons on behalf of the Registrant and in the capacities indicated on this 4th day of November 2014 .

Signatures and Title

/S/ Joseph Fiore
Joseph Fiore
C.E.O., C.F.O., Chairman, Secretary, Director
(Principal Executive, Financial
and Accounting Officer)

/S/ James Mylock, Jr.
James Mylock, Jr.
Director

/S/ Tim Matula
Tim Matula
Director

EXHIBIT 31.1

RULE 13a-14(a)/15d-14(a) CERTIFICATION

I, Joseph Fiore, certify that:

1. I have reviewed this annual report on Form 10-K/A for the year ended December 31, 2013 of Eat at Joe's Ltd..;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles,

c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

November 4, 2014

/s/ Joseph Fiore
Joseph Fiore, Chief Executive Officer
(Principal Executive Officer)

EXHIBIT 31.2

RULE 13a-14(a)/15d-14(a) CERTIFICATION

I, Joseph Fiore, certify that:

1. I have reviewed this annual report on Form 10-K/A for the year ended December 31, 2013 of Eat at Joe's Ltd.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles,

c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

5. The registrants other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

November 4, 2014

/s/ Joseph Fiore
Joseph Fiore, Chief Financial Officer
(Principal Financial and Accounting Officer)

EXHIBIT 32.1

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report of Eat at Joe's Ltd. (the "Company") on Form 10-K/A for the year ended December 31, 2013 as filed with the Securities and Exchange Commission (the "Report"), I, Joseph Fiore, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. SS. 1350, as adopted pursuant to SS. 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

2. The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

November 4, 2014

/s/ Joseph Fiore
Joseph Fiore, Chief Executive Officer
(Principal Executive Officer)

A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

EXHIBIT 32.2

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report of Eat at Joe's Ltd. (the "Company") on Form 10-K/A for the year ended December 31, 2013 as filed with the Securities and Exchange Commission (the "Report"), I, Joseph Fiore, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. SS. 1350, as adopted pursuant to SS. 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

2. The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

November 4, 2014

/s/ Joseph Fiore
Joseph Fiore, Chief Financial Officer and
(Principal Financial and Accounting Officer)

A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.