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

FORM 10-Q

☒ Quarterly report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 for the quarterly period ended March 29, 2014

☐ Transition report pursuant to Section 13 or 15(d) of the Exchange Act for the transition period from [ ] to [ ]

Commission file number: 1-9009

Tofutti Brands Inc.
(Exact Name of Registrant as Specified in Its Charter)

Delaware	**13-3094658**
(State of Incorporation)	(I.R.S. Employer Identification No.)

50 Jackson Drive, Cranford, New Jersey 07016
(Address of Principal Executive Offices)

(908) 272-2400
(Registrant's Telephone Number, including area code)

N/A
(Former Name, Former Address and Former Fiscal Year,
if Changed Since Last Report)

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 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.

Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes ☒ No ☐

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

Large accelerated filer ☐	Accelerated filer ☐
Non-accelerated filer ☐ (Do not check if smaller reporting company)	Smaller reporting company ☒

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒
As of May 9, 2014 the Registrant had 5,153,706 shares of Common Stock, par value $0.01, outstanding.

TOFUTTI BRANDS INC.

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PART I - FINANCIAL INFORMATION

Item 1. Financial Statements

TOFUTTI BRANDS INC.
Condensed Balance Sheets
(in thousands, except share and per share figures)

	March 29, 2014	December 28, 2013*
Assets		
Current assets:		
Cash and cash equivalents	$ 185	$ 214
Accounts receivable, net of allowance for doubtful accounts and sales promotions of $278 and $277, respectively	2,266	1,954
Inventories, net of reserve of $150 and $150, respectively	1,894	1,844
Prepaid expenses	60	40
Deferred costs	154	138
Total current assets	4,559	4,190
Other assets	16	16
	$ 4,575	$ 4,206
Liabilities and Stockholders' Equity		
Current liabilities:		
Accounts payable	$ 993	$ 877
Accrued expenses	589	459
Deferred revenue	170	153
Total current liabilities	1,752	1,489
Commitments and contingencies	—	—
Stockholders' equity:		
Preferred stock - par value $.01 per share; authorized 100,000 shares, none issued	—	—
Common stock - par value $.01 per share; authorized 15,000,000 shares, issued and outstanding 5,153,706 shares at March 29, 2014, and 5,153,706 shares at December 28, 2013	52	52
Additional paid-in capital	—	—
Retained earnings	2,771	2,665
Total stockholders' equity	2,823	2,717
Total liabilities and stockholders' equity	$ 4,575	$ 4,206

* Derived from audited financial information.

See accompanying notes to condensed financial statements.

TOFUTTI BRANDS, INC.
Condensed Statements of Operations
(Unaudited)
(in thousands, except per share figures)

	Thirteen weeks ended March 29, 2014	Thirteen weeks ended March 30, 2013
Net sales	$ 3,857	$ 3,439
Cost of sales	2,567	2,435
Gross profit	1,290	1,004
Operating expenses:		
Selling	386	482
Marketing	127	144
Research and development	189	161
General and administrative	476	479
	1,178	1,266
Income (loss) before income taxes	112	(262)
Income tax (expense)	(6)	(6)
Net income (loss)	$ 106	$ (268)
Weighted average common shares outstanding:		
Basic and diluted	5,154	5,154
Net loss per common share:		
Basic and diluted	$ 0.02	$ (0.05)

See accompanying notes to condensed financial statements.

TOFUTTI BRANDS INC.
Condensed Statements of Cash Flows
(Unaudited)
(in thousands)

	Thirteen weeks ended March 29, 2014	Thirteen weeks ended March 30, 2013
Cash flows used in operating activities, net	$ (29)	$ (17)
Net (decrease) in cash and cash equivalents	(29)	(17)
Cash and cash equivalents at beginning of period	214	471
Cash and cash equivalents at end of period	$ 185	$ 454
Supplemental cash flow information:		
Income taxes paid	$ 6	$ 6

See accompanying notes to condensed financial statements.

TOFUTTI BRANDS INC.
Notes to Condensed Financial Statements
(in thousands, except per share figures)

Note 1: Liquidity and Capital Resources

At March 29, 2014, Tofutti Brands, Inc. (“Tofutti” or the “Company”) had approximately $185 in cash compared to $214 at December 28, 2013. Net cash used in operating activities for the thirteen weeks ended March 29, 2014 was $29 compared to $17 used in operating activities for the thirteen weeks ended March 30, 2013. Net cash used in operating activities for the thirteen weeks ended March 29, 2014 was primarily a result of increases in accounts receivable and inventory, which were partially offset by the increase in accounts payable, accrued expenses, and net income for the period.

The Company has historically financed operations and met capital requirements primarily through positive cash flow from operations. However, due to the net losses and cash used in operations in the previous two fiscal years, the Company may require additional financing in order to accomplish or exceed their business plans for future periods. The Company continues to implement cost cutting measures in fiscal year 2014 as a way to increase profitability and operating cash flow in future periods.

The Company’s ability to introduce successful new products may be adversely affected by a number of factors, such as unforeseen cost and expenses, economic environment, increased competition, and other factors beyond the Company’s control. Management cannot provide assurance that the Company will operate profitably in the future, or that it will not require significant additional financing in order to accomplish or exceed the objectives of its business plan. Consequently, the Company’s historical operating results cannot be relied on as an indicator of future performance, and management cannot predict whether the Company will obtain or sustain positive operating cash flow or generate net income in the future.

Note 2: Description of Business

Tofutti is engaged in one business segment, the development, production and marketing of non-dairy frozen desserts and other food products.

Note 3: Basis of Presentation

The accompanying financial information is unaudited, but, in the opinion of management, reflects all adjustments (which include only normally recurring adjustments) necessary to present fairly the Company’s financial position, operating results and cash flows for the periods presented. Certain information and footnote disclosures normally included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America have been condensed or omitted pursuant to the rules and regulations of the Securities and Exchange Commission. The condensed balance sheet amounts as of December 28, 2013 are derived from our audited financial statements for the year ended December 28, 2013. The financial information should be read in conjunction with the audited financial statements and notes thereto for the year ended December 28, 2013 included in the Company’s Annual Report on Form 10-K filed with the Securities and Exchange Commission. The results of operations for the thirteen week period ended March 29, 2014 are not necessarily indicative of the results to be expected for the full year or any other period.

(in thousands, except per share figures)

The Company operates on a fiscal year which ends on the Saturday closest to December 31st.

Note 4: Recent Accounting Pronouncements

There have been no recent accounting pronouncements or changes in accounting pronouncements during the thirteen weeks ended March 29, 2014, as compared to the recent accounting pronouncements described in the Company's Annual Report on Form 10-K for the fiscal year ended December 28, 2013, that are of material significance, or have potential material significance, to the Company.

Note 5: Inventories

The composition of inventories is as follows:

	March 29, 2014	December 28, 2013
Finished products	$ 1,223	$ 1,342
Raw materials and packaging	671	502
	$ 1,894	$ 1,844

Note 6: Income Taxes

Income taxes are accounted for under the asset and liability method. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. As of the periods ended March 29, 2014 and December 28, 2013, the Company recorded a full valuation allowance on its deferred tax asset balances.

Note 7: Earnings Per Share

Basic earnings per common share has been computed by dividing net income by the weighted average number of common shares outstanding. As of March 29, 2014 and March 30, 2013, the company had no outstanding instruments that impact diluted earnings per share.

Item 2. **Management's Discussion and Analysis of Financial Condition and Results of Operations**

The following is management's discussion and analysis of certain significant factors which have affected our financial position and operating results during the periods included in the accompanying financial statements.

The discussion and analysis which follows in this Quarterly Report and in other reports and documents and in oral statements made on our behalf by our management and others may contain trend analysis and other forward-looking statements within the meaning of Section 21E of the Securities Exchange Act of 1934 which reflect our current views with respect to future events and financial results. These include statements regarding our earnings, projected growth and forecasts, and similar matters which are not historical facts. We remind stockholders that forward-looking statements are merely predictions and therefore are inherently subject to uncertainties and other factors which could cause the actual future events or results to differ materially from those described in the forward-looking statements. These uncertainties and other factors include, among other things, business conditions in the food industry and general economic conditions, both domestic and international; lower than expected customer orders; competitive factors; changes in product mix or distribution channels; and resource constraints encountered in developing new products. The forward-looking statements contained in this Quarterly Report and made elsewhere by or on our behalf should be considered in light of these factors.

Critical Accounting Policies

Our financial statements have been prepared in accordance with accounting principles generally accepted in the United States. The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the 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. The policies discussed below are considered by management to be critical to an understanding of our financial statements because their application places the most significant demands on management's judgment, with financial reporting results relying on estimation about the effect of matters that are inherently uncertain. Specific risks for these critical accounting policies are described in the following paragraphs. For all of these policies, management cautions that future events rarely develop exactly as forecast, and the best estimates routinely require adjustment.

Revenue Recognition. We recognize revenue when goods are shipped from our production facilities or outside warehouses and the following four criteria have been met: (i) the product has been shipped and we have no significant remaining obligations; (ii) persuasive evidence of an arrangement exists; (iii) the price to the buyer is fixed or determinable; and (iv) collection is probable. We record as deductions against sales all trade discounts, returns and allowances that occur in the ordinary course of business, when the sale occurs. To the extent we charge our customers for freight expense, it is included in revenues. The amount of freight costs charged to customers has not been material to date.

Accounts Receivable. The majority of our accounts receivables are due from distributors (domestic and international) and retailers. Credit is extended based on evaluation of a customers' financial condition and, generally, collateral is not required. Accounts receivable are most often due within 30 to 90 days and are stated at amounts due from customers net of an allowance for doubtful accounts. Accounts outstanding longer than the contractual payment terms are considered past due. We determine whether an allowance is necessary by considering a number of factors, including the length of time trade accounts receivable are past due, our previous loss history, the customer's current ability to pay its obligation, and the condition of the general economy and the industry as a whole. We write off accounts receivable when they become uncollectible, and payments subsequently received on such receivables are credited to the bad debt expense account. We do not accrue interest on accounts receivable past due**.**

Deferred Revenue and Costs. Deferred revenue represents amounts from sales of our products that have been billed and shipped, but for which the transactions have not met our revenue recognition criteria. The cost of the related products have been recorded as deferred costs on our balance sheet.

Inventory. Inventory is stated at lower of cost or market determined by first in first out (FIFO) method. Inventories in excess of future demand are written down and charged to the provision for inventories. At the point of which loss is recognized, a new, lower cost basis for that inventory is established and subsequent changes in facts and circumstances do not result in the restoration or increase in the newly established cost basis.

Income Taxes. The carrying value of deferred tax assets assumes that we will be able to generate sufficient future taxable income to realize the deferred tax assets based on estimates and assumptions. If these estimates and assumptions change in the future, we may be required to record a valuation allowance against deferred tax assets which could result in additional income tax expense. We will recognize a tax benefit in the financial statements for an uncertain tax position only if management's assessment is that the position is "more likely than not" (i.e., a likelihood greater than 50 percent) to be allowed by the tax jurisdiction based solely on the technical merits of the position. The term "tax position" refers to a position in a previously filed tax return or a position expected to be taken in a future tax return that is reflected in measuring current or deferred income tax assets and liabilities for financial reporting purposes. Our federal and state tax returns are open to examination for the years 2011 through 2013**.**

Results of Operations

Thirteen Weeks Ended March 29, 2014 Compared with Thirteen Weeks Ended March 30, 2013

Net sales for the thirteen weeks ended March 29, 2014 were $3,857,000, an increase of $418,000, or 12%, from net sales of $3,439,000 for the thirteen weeks ended March 30, 2013. We believe that our sales will continue to improve during the remainder of fiscal 2014 due to the introduction of new products and price increases instituted in the first and second quarters of this year. These increases will range from 5% to 10%, depending on the product and customer category.

Our gross profit increased to $1,290,000 in the period ended March 29, 2014 from $1,004,000 in the period ended March 30, 2013 due to the higher level of sales and higher gross profit percentage for the first quarter of 2014. Our gross profit percentage was 33% for the period ending March 29, 2014 compared to 29% for the period ending March 30, 2013. The increase in our gross profit percentage was due primarily to price increases in certain product and customer categories during the first quarter of 2014, not having certain promotional allowance programs that were in place during the 2013 thirteen week period and lower freight out costs for the first quarter of 2014 compared to the first quarter of 2013. Freight out expense, a significant part of our cost of sales, decreased by $83,000, or 29%, to $207,000 for the thirteen weeks ended March 29, 2014 compared with $290,000 for the thirteen weeks ended March 30, 2013. As a percentage of sales, freight out expense decreased to 5% in the 2014 thirteen week period compared to 8% for the 2013 thirteen week period. We expect freight out expense to continue at a lower level in 2014 as a result of our pick-up allowance program. The pick-up allowance we offer saves us a significant expense, because we no longer have to pay for shipping to the customers who utilize it, and it costs significantly less to offer it than for us to pay to ship the product.

Selling expenses decreased by $96,000, or 20%, to $386,000 for the thirteen weeks ended March 29, 2014 compared to $482,000 for the thirteen weeks ended March 30, 2013. This decrease was due principally to decreases in payroll expense of $72,000 due to the elimination of several salespersons, commission expense of $12,000, and meetings and conventions expense of $23,000, which were partially offset by an increase in outside warehouse expense of $11,000. We anticipate that the current period's selling expenses will continue on the same lower level for the balance of 2014 due to lower payroll costs resulting from fewer sales personnel and other savings on expenses.

Marketing expenses decreased by $17,000, or 12%, to $127,000 for the thirteen weeks ended March 29, 2014 compared to $144,000 for the thirteen weeks ended March 30, 2013 due principally to decreases in newspaper advertising expense of $27,000, promotion expense of $13,000 and point of sale material expense of $14,000, which were partially offset by increases in artwork and plates expense of $6,000, television and radio advertising expense of $7,000 and public relations expense of $15,000. We anticipate that the current period's marketing expenses will continue on the same lower level for the balance of 2014.

Research and development costs, which consist principally of salary expenses and laboratory costs, increased by $28,000, or 17%, to $189,000 for the thirteen weeks ended March 29, 2014 from $161,000 for the thirteen weeks ended March 30, 2013, due to increases in payroll costs of $7,000, lab costs and maintenance and repair expense of $7,000, and professional fees and outside services expense of $15,000.

General and administrative expenses decreased slightly by $3,000, or 1%, to $476,000 for the thirteen weeks ended March 29, 2014 compared with $479,000 for the thirteen weeks ended March 30, 2013. We anticipate that the current period's general and administrative expenses will continue on the same level, or decrease slightly, for the balance of 2014.

For the thirteen weeks ended March 29, 2014, we recognized income tax expense of $6,000 compared to income tax expense of $6,000 for the thirteen weeks ended March 30, 2013. The company has a history of losses and has a full valuation allowance on the deferred tax assets. The company has not recorded tax expense other than minimum state taxes for the thirteen weeks ending March 29, 2014 and March 30, 2013.

Liquidity and Capital Resources

As of March 29, 2014, we had approximately $185,000 in cash and cash equivalents and our working capital was approximately $2.8 million, compared with approximately $214,000 in cash and cash equivalents and working capital of $2.7 million at December 28, 2013.

The following table summarizes our cash flows for the periods presented:

	Thirteen Weeks ended March 29, 2014	Thirteen Weeks ended March 30, 2013
Net cash used in operating activities	$ (29,000)	$ (17,000)
Net change in cash and cash equivalents	$ (29,000)	$ (17,000)

The decrease in our cash and cash equivalents for the thirteen weeks ended March 29, 2014 is primarily attributable to the $29,000 used in operating activities. Net cash used in operating activities for the thirteen weeks ended March 29, 2014 was $29,000 compared to $17,000 used in operating activities for the thirteen weeks ended March 30, 2013. Net cash used in operating activities for the thirteen weeks ended March 29, 2014 was primarily a result of increases in accounts receivable and inventory, which were partially offset by the increase in accounts payable, accrued expenses, and net income for the period. Inventory increased as a result of purchases by us of finished goods in preparation for the historically stronger selling periods of the second and third quarters. Accounts payable and accrued expenses increased primarily as a result of the inventory purchases made during the thirteen weeks ended March 29, 2014. We believe that we will be able to fund our operations during the next twelve months from our working capital and from cash generated from operations.

Inflation and Seasonality

We do not believe that our operating results have been materially affected by inflation during the preceding two years. There can be no assurance, however, that our operating results will not be affected by inflation in the future. Our business is subject to minimal seasonal variations with slightly increased sales historically in the second and third quarters of the fiscal year. We expect to continue to experience slightly higher sales in the second and third quarters, and slightly lower sales in the fourth and first quarters, as a result of reduced sales of nondairy frozen desserts during those periods.

Off-balance Sheet Arrangements

None.

Contractual Obligations

We had no material contractual obligations as of March 29, 2014.

Recent Accounting Pronouncements

See Note 4 to the unaudited condensed consolidated financial statements included in Part I, Item 1, *Financial Statements*, of this Quarterly Report on Form 10-Q.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

We do not believe that our exposure to market risk related to the effect of changes in interest rates, foreign currency exchange rates, commodity prices and other market risks with regard to instruments entered into for trading or for other purposes is material.

Item 4. Controls and Procedures

Evaluation of Disclosure Controls and Procedures. As of March 29, 2014, our company's chief executive officer and chief financial officer conducted an evaluation regarding the effectiveness of our company's disclosure controls and procedures (as defined in Rules 13a-15(e) or 15d-15(e) under the Exchange Act. Based upon the evaluation of these controls and procedures, our chief executive officer and chief financial officer concluded that our disclosure controls and procedures were not effective as March 29, 2014.

Disclosure Controls and Internal Controls. As provided in Rule 13a-14 of the General Rules and Regulations under the Securities and Exchange Act of 1934, as amended, Disclosure Controls are defined as meaning controls and procedures that are designed with the objective of insuring that information required to be disclosed in our reports filed under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), is recorded, processed, designed and reported within the time periods specified by the SEC's rules and forms. Disclosure Controls include, within the definition under the Exchange Act, and without limitation, controls and procedures to insure that information required to be disclosed by us in our reports is accumulated and communicated to our management, including our chief executive officer and principal financial officer, as appropriate to allow timely decisions regarding disclosure. Internal Controls are procedures which are designed with the objective of providing reasonable assurance that (1) our transactions are properly authorized; (2) our assets are safeguarded against unauthorized or improper use; and (3) our transactions are properly recorded and reported, all to permit the preparation of our financial statements in conformity with generally accepted accounting principles.

Management's Report on Internal Control Over Financial Reporting. Our management is responsible for establishing and maintaining adequate internal control over financial reporting. Internal control over financial reporting is a process designed by, or under the supervision of the Chief Executive Officer and Chief Financial Officer and effected by our board of directors, management and other personnel, 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.

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

Management's evaluation of internal control over financial reporting includes using the COSO framework, an integrated framework for the evaluation of internal controls issued by the Committee of Sponsoring Organizations of the Treadway Commission, to identify the risks and control objectives related to the evaluation of our control environment.

Based on their evaluation under the frameworks described above, our chief executive officer and chief financial officer have concluded that our internal control over financial reporting was ineffective as of March 29, 2014 because of the following material weaknesses in internal controls over financial reporting:

- a lack of sufficient resources and an insufficient level of monitoring and oversight, which may restrict our ability to gather, analyze and report information relative to the financial statements and income tax assertions in a timely manner.

- The limited size of the accounting department makes it impracticable to achieve an optimum separation of duties.

We are seeking ways to remediate these weaknesses, which stem from our small workforce, which consisted of eleven employees at March 29, 2014, that will not require us to hire additional personnel.

Changes in Internal Control over Financial Reporting

There have been no changes in our internal control over financial reporting during the period covered by this report on Form 10-Q that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION

Item 1. **Legal Proceedings**

We are not a party to any material litigation.

Item 1A. **Risk Factors**

There have been no material changes to the Company's "Risk Factors" set forth in its Annual Report on Form 10-K for the year ended December 28, 2013.

Item 2. **Unregistered Sales of Equity Securities and Use of Proceeds**

None.

Item 3. **Default Upon Senior Securities**

None.

Item 4. **Mine Safety Disclosures**

None.

Item 5. **Other Information**

None.

Item 6. **Exhibits**

31.1	Certification by Chief Executive Officer pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act, as amended.
31.2	Certification by Chief Financial Officer pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act, as amended.
32.1	Certification by Chief Executive Officer Pursuant to 18 U.S.C. Section 1350, As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.2	Certification by Chief Financial Officer Pursuant to 18 U.S.C. Section 1350, As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
101.INS	Instance Document*
101.SCH	Schema Document*
101.CAL	Calculation Linkbase Document*
101.DEF	Definition Linkbase Document*
101.LAB	Labels Linkbase Document*
101.PRE	Presentation Linkbase Document*

* Pursuant to Rule 406T of Regulation S-T, these interactive data files are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for the purposes of Section 18 of the Securities and Exchange Act of 1934, as amended, and otherwise are not subject to liability under those sections.

SIGNATURES

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

TOFUTTI BRANDS INC.
(Registrant)

/s/David Mintz
David Mintz
President

/s/Steven Kass
Steven Kass
Chief Accounting and Financial Officer

Date: May 13, 2014

Exhibit 31.1

CERTIFICATION PURSUANT TO
SECTION 302(a) OF THE SARBANES-OXLEY ACT OF 2002

I, David Mintz, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Tofutti Brands Inc.;

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 and I are responsible 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; and

(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 officers 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 function):

(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.

Date: May 13, 2014

/s/David Mintz*
David Mintz
Chief Executive Officer

* The originally executed copy of this Certification will be maintained at the Company's offices and will be made available for inspection upon request.

Exhibit 31.2

CERTIFICATION PURSUANT TO
SECTION 302(a) OF THE SARBANES-OXLEY ACT OF 2002

I, Steven Kass, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Tofutti Brands Inc.;

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 and I are responsible 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; and

(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 officers 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 function):

(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.

Date: May 13, 2014

/s/Steven Kass*
Steven Kass
Chief Financial Officer

* The originally executed copy of this Certification will be maintained at the Company’s offices and will be made available for inspection upon request.

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 Quarterly Report of Tofutti Brands Inc. (the "Company") on Form 10-Q for the period ending March 29, 2014 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, David Mintz, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. § 1350, as adopted pursuant to § 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.

/s/David Mintz*
David Mintz
Chief Executive Officer

Date: May 13, 2014

* The originally executed copy of this Certification will be maintained at the Company's offices and will be made available for inspection 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 Quarterly Report of Tofutti Brands Inc. (the “Company”) on Form 10-Q for the period ending March 29, 2014 as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Steven Kass, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. § 1350, as adopted pursuant to § 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.

/s/Steven Kass*
Steven Kass
Chief Financial Officer

Date: May 13, 2014

* The originally executed copy of this Certification will be maintained at the Company’s offices and will be made available for inspection upon request.