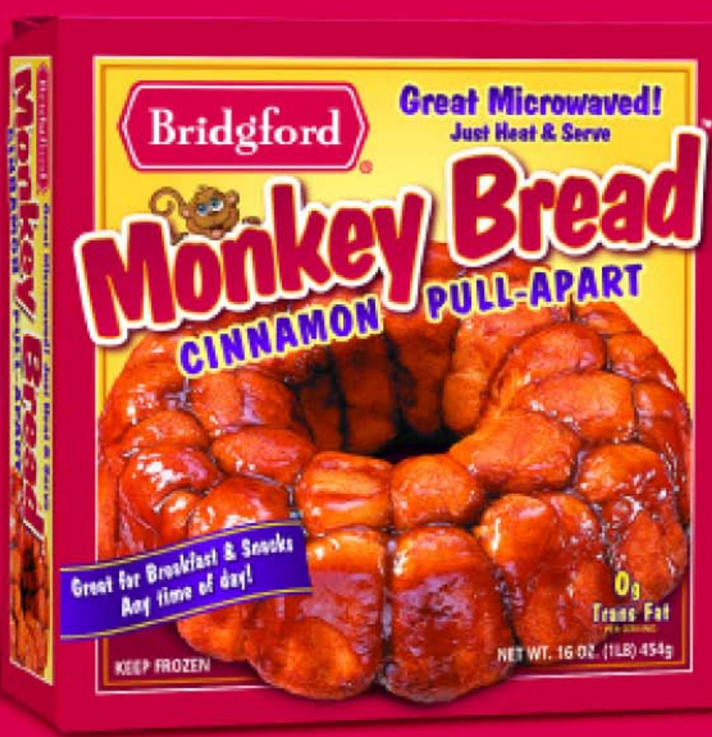
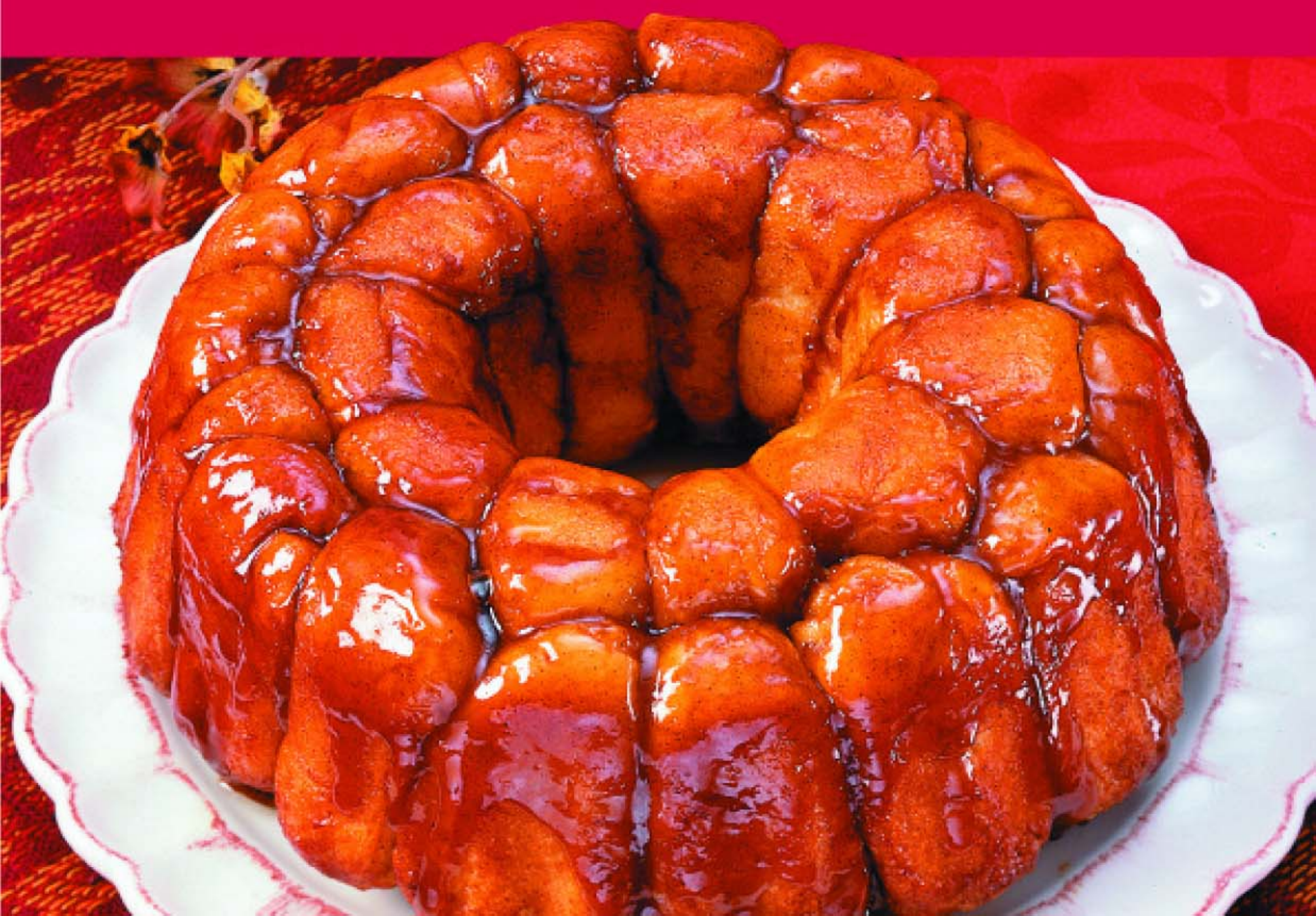
Bridgford®



2005 ANNUAL REPORT

Notice of
2006 Annual Meeting
and Proxy Statement



TO OUR SHAREHOLDERS

Bridgford Food Corporation experienced extraordinarily high raw material, fuel, utility and pension costs during the 2005 fiscal year. Despite price increases to our customers for the products we sell and excellent new product development accomplishments, we were unable to report a profit for the year. However, we did experience positive cash flow and an increase in working capital.

SALES & EARNINGS

Sales in 2005 were $130,845,000 after deductions for promotional costs. Net sales were 5.1% less than in the prior fiscal year. During 2005 we declined to accept a substantial number of low margin sales in the meat division because of exceptionally high raw material costs. Exciting new product developments in 2005 included microwavable frozen Bridgford Monkey Bread, as shown on the cover of this report. We also developed and began producing an exciting new line of shelf stable long life non-refrigerated sandwiches for military and consumer use. Both of these new product lines are already showing positive sales trends. Sales of Bridgford Pepperoni, an American Taste Award winner, continued to increase at a very favorable rate. We experienced a net loss of $943,000 in fiscal 2005 resulting from the higher costs mentioned above. We believe 2006 should result in substantially better results. Many new regulations were imposed on all publicly traded corporations during the past two years resulting in large additional accounting expenses. Raymond Lancy, our Chief Financial Officer, and Assistant Corporate Secretary, Cindy Matthews, have done a magnificent job of conforming our corporate accounting to the many new rules and regulations.

OPERATIONS

Our Superior Foods division in Dallas, under the outstanding direction of its President, Blaine Bridgford, tripled its capacity to make "Monkey Bread" during 2005 and is planning further expansion during 2006. The Statesville, North Carolina plant, under the fine leadership of general manager Monty Griffith, was approved for U.S. Department of Agriculture meat inspection during 2005 and added sandwich making equipment and production capacity to produce and bake long-life sandwich products. Frozen-Rite Foods, under the management of President Joseph deAlcuaz, added sophisticated new scaling and measuring equipment to its high-speed roll making line that has increased accuracy and efficiency. Bridgford Foods of Illinois continued to improve its cooking and packaging capacity for meat snack items. Exciting new mini-sub sandwiches were developed at the Anaheim, California plant for sale and distribution to convenience store customers.

FINANCIAL MATTERS

Working capital at October 28, 2005 totaled $31,897,000, $161,000 (0.5%) more than at the beginning of the fiscal year. The increase was primarily a result of lower inventory requirements, lower expenditures for property, plant and equipment and an increase in refundable income taxes. The Company purchased 16,000 shares of common stock at a cost of $128,000 ($8.00 average cost per share). Capital expenditures totaled $2,032,000. The working capital ratio increased slightly to 3.7 to 1 at October 28, 2005 compared to 3.5 to 1 a year earlier. The Company has remained free of interest bearing debt for nineteen consecutive years. Shareholders' equity totaled $48,262,000, a decrease of $402,000 (0.8%) compared to the end of the prior year. The slight decrease principally relates to the net loss and common stock purchases noted previously, offset by a decrease in the minimum pension liability, which is recorded in the Statement of Shareholders' Equity under the "Accumulated other comprehensive income (loss)" column. The decrease in this liability results from the application of a higher discount rate used to measure the accumulated pension benefit obligation and more favorable investment results in recent years. No cash dividends were paid during the 2005 fiscal year as the Board of Directors suspended the cash dividend at its May 2004 meeting in recognition of lower profitability levels. Approximately 598,000 shares remain available for purchase under the 2.0 million share repurchase plan previously authorized by the Board of Directors. This includes an additional 500,000 shares authorized for repurchase by the Board of Directors in June 2005. Shareholders' equity per share was $4.83 at October 28, 2005 compared to $4.87, a decrease of 0.8% compared to the prior fiscal year end.

SUMMARY:

2005 was a year of high commodity and other costs that were difficult to control. We believe that some of these expenses will moderate in 2006, and we have taken steps to improve our operating margins. Price increases, aggressive expense reductions in personnel and other major categories plus improved productivity in sales, operations and administrative areas have been implemented. The new products we developed in 2005 appear to have a bright future. Thank you to our employees, directors, shareholders, customers and suppliers for their support during 2005.

Respectfully submitted,

Allan L. Bridgford
Chairman

William L. Bridgford
President

January 18, 2006

PART I

Item 1. Business

This Annual Report on Form 10-K contains certain forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934 and the Company intends that such forward-looking statements be subject to the safe harbors created thereby. These forward-looking statements include, but are not limited to, statements regarding the following: general economic and business conditions; the impact of competitive product and pricing; success of operating initiatives; development and operating costs; advertising and promotional efforts; adverse publicity; acceptance of new product offerings; consumer trial and frequency; changes in business strategy or development plans; availability, terms and deployment of capital; availability of qualified personnel; commodity, labor, and employee benefit costs; changes in, or failure to comply with, government regulations; weather conditions; construction schedules; and other factors referenced in this Report.

The forward-looking statements included herein are based on current expectations that involve a number of risks and uncertainties. These forward-looking statements are based on assumptions regarding the Company's business, which involve judgments with respect to, among other things, future economic and competitive conditions, and future business decisions, all of which are difficult or impossible to predict accurately and many of which are beyond the control of the Company. Although the Company believes that the assumptions underlying the forward-looking statements are reasonable, actual results may differ materially from those set forth in the forward-looking statements. In light of the significant uncertainties inherent in the forward-looking information included herein, the inclusion of such information should not be regarded as representation by the Company or any other person that the objectives or plans of the Company will be achieved. The forward-looking statements contained herein speak as of the date of this report and the Company undertakes no obligation to update such statements after the date hereof.

Background of Business

Bridgford Foods Corporation, a California corporation (collectively with its subsidiaries, the "Company") was organized in 1952. The Company originally began its operations in 1932 as a retail meat market in San Diego, California, and evolved into a meat wholesaler for hotels and restaurants, a distributor of frozen food products, a processor and packer of meat and a manufacturer and distributor of frozen food products for sale on a retail and wholesale basis. For more than the past five years, the Company and its subsidiaries have been primarily engaged in the manufacturing, marketing and distribution of an extensive line of frozen, refrigerated and snack food products throughout the United States. The Company has not been involved in any bankruptcy, receivership or similar proceedings, nor has it been party to any merger, acquisition, etc. or acquired or disposed of any material amounts of assets during the past five years. Substantially all of the assets of the Company have been acquired in the ordinary course of business. The Company had no significant change in the type of products produced or distributed, nor in the markets or methods of distribution since the beginning of the fiscal year.

Description of Business

The Company operates in two business segments – the processing and distribution of frozen products and the processing and distribution of refrigerated and snack food products. The products manufactured and distributed by the Company consist of an extensive line of food products, including biscuits, bread dough items, roll dough items, dry sausage products and a variety of sandwiches and sliced luncheon meats. The products purchased by the Company for resale include a variety of jerky, cheeses, salads, party dips, Mexican foods, nuts and other delicatessen type food products.

	2005	2004	2003
Products manufactured or processed by the Company	70%	69%	70%
Items manufactured or processed by third parties for distribution	30%	31%	30%
	100%	100%	100%

Although the Company has recently introduced several new products, none of these products have contributed significantly to the Company's revenue growth for the fiscal year. The Company's sales are not subject to material seasonal variations. Historically the Company has been able to respond quickly to the receipt of orders and, accordingly, the Company does not maintain a significant sales backlog. The Company and its industry generally have no unusual demands or restrictions on working capital items. During the last fiscal year the Company did not enter into any new markets or any significant contractual or other material relationships.

The Company has two classes of similar food products, each of which has accounted for 10% or more of consolidated sales in the prior three fiscal years listed below. The following table shows sales, as a percentage of consolidated sales, for each of these two classes of similar products for each of the last three fiscal years:

	2005	2004	2003
Frozen Food Products	36%	32%	34%
Refrigerated and Snack Food Products	64%	68%	66%
	100%	100%	100%

To date, federal, state and local environmental laws and regulations, including those relating to the discharge of materials into the environment, have not had a material effect on the Company's business.

Major Product Classes

Frozen Food Products

The Company's frozen food division serves both food service and retail customers. The Company sells approximately 200 unique frozen food products through wholesalers, cooperatives and distributors to approximately 19,000 retail outlets and 21,000 restaurants and institutions.

Frozen Food Products – Food Service Customers

The food service industry is composed of establishments that serve food outside the home and includes restaurants, the food operations of health care providers, schools, hotels, resorts, corporations, and other traditional and non-traditional food service outlets. Growth in this industry has been driven by the increase in away-from-home meal preparation, which has accompanied the expanding number of both dual income and single-parent households. Another trend within the food service industry is the growth in the number of non-traditional food service outlets such as convenience stores, retail stores and supermarkets. These non-traditional locations often lack extensive cooking, storage or preparation facilities, resulting in a need for pre-cooked and prepared foods similar to those provided by the Company. The expansion in the food service industry has also been accompanied by the continued consolidation and growth of broadline and specialty food service distributors, many of which are long-standing customers of the Company.

The Company supplies its food service customers generally through distributors that take title to the product and resell it. Among the Company's customers are many of the country's largest broadline and specialty food service distributors. For these and other large end purchasers, the Company's products occasionally go through extensive qualification procedures and its manufacturing capabilities are subjected to thorough review by the end purchasers prior to the Company's approval as a vendor. Large end purchasers typically select suppliers that can consistently meet increased volume requirements on a national basis during peak promotional periods. The Company believes that its manufacturing flexibility, national presence and long-standing customer relationships should pose barriers to entry for other manufacturers seeking to provide similar products to the Company's current large food service end purchasers, although no assurances can be given.

Frozen Food Products – Retail Customers

The majority of the Company's existing and targeted retail customers are involved in the resale of branded and private label packaged foods. The same trends which have contributed to the increase in away-from-home meal preparation have also fueled the growth in easy to prepare, microwaveable frozen and refrigerated convenience foods. Among the fastest growing segments is the frozen and refrigerated hand-held foods market. This growth has been driven by improved product quality and variety and the increasing need for inexpensive and healthy food items that require minimal preparation. Despite rapid growth, many categories of frozen and refrigerated hand-held foods have achieved minimal household penetration. The Company believes it has been successful in establishing and maintaining supply relationships with certain selected leading retailers in this market.

Frozen Food Products – Sales and Marketing

The Company's frozen food business covers the United States and Canada. In addition to regional sales managers, the Company maintains a network of independent food service and retail brokers covering most of the states as well as Canada. Brokers are compensated on a commission basis. The Company believes that its broker relationships, in close cooperation with the regional sales managers, are a valuable asset providing significant new product and customer opportunities. The regional sales managers perform several significant functions for the Company, including identifying and developing new business opportunities and providing customer service and support to the Company's distributors and end purchasers through the effective use of the Company's broker network.

The Company's annual advertising expenditures are directed towards retail and institutional customers. These customers participate in various special promotional and marketing programs and direct advertising allowances sponsored by the Company. The Company also invests in general consumer advertising in various newspapers and periodicals. The Company directs advertising at food service customers with campaigns in major industry publications and through Company participation in trade shows throughout the United States.

Refrigerated and Snack Food Products – Customers

The Company's refrigerated and snack food products division sells approximately 280 different items through a direct store delivery network serving approximately 35,000 supermarkets, mass merchandise and convenience retail stores located in 49 states and Canada.

These customers are comprised of large retail chains and smaller "independent" operators. This part of the Company's business is highly competitive. Proper placement of the Company's product lines is critical to selling success since most items could be considered "impulse" items which are often consumed shortly after purchase. The Company's ability to sell successfully to this distribution channel depends on aggressive marketing and maintaining relationships with key buyers.

Refrigerated and Snack Food Products – Sales and Marketing

The Company's direct store delivery network consists of two separate divisions, refrigerated and non-refrigerated snack food products. Refrigerated snack food products are distributed through five different regions located in the southwest, primarily operating in California, Arizona and Nevada. Non-refrigerated snack food products are distributed in seventeen geographic regions across the United States and Canada, each managed by regional sales managers. The regional sales managers perform several significant functions for the Company including identifying and developing new business opportunities and providing customer service and support to the Company's customers. The Company also utilizes the services of brokers where appropriate to support efficient product distribution and customer satisfaction.

Product Planning and Research and Development

The Company continually monitors the consumer acceptance of each product within its extensive product line. Individual products are regularly added to and deleted from the Company's product line. The addition or deletion of any product has not had a material effect on the Company's operations in the current fiscal year. The Company believes that a key factor in the success of its products is its system of carefully targeted research and testing of its products to ensure high quality and that each product matches an identified market opportunity. The emphasis in new product introductions in the past several years has been in single service items. The Company is constantly searching to develop new products to complement its existing product line and improved processing techniques and formulas for its existing product line. The Company utilizes in-house test kitchens to research and experiment with unique food preparation methods, improve quality control and analyze new ingredient mixtures. The Company's refrigerated and snack food products segment has continued development of a new major manufacturing line that was originally scheduled for completion in the fourth quarter of fiscal year 2005. This project has been delayed and the expected completion date is not known. The Company does not anticipate any significant change in product-mix as a result of its current research and development efforts.

Competition

The products of the Company are sold under highly competitive conditions. All food products can be considered competitive with other food products, but the Company considers its principal competitors to include national, regional and local producers and distributors of refrigerated, frozen and snack food products. Several of the Company's competitors include large companies with substantially greater financial and marketing resources than those of the Company. Existing competitors may broaden their product lines and potential competitors may enter or increase their focus on the Company's market, resulting in greater competition for the Company. The Company believes that its products compete favorably with those of the Company's competitors. Such competitors' products compete against those of the Company for retail shelf space, institutional distribution and customer preference.

Importance of Key Customers

Sales to Wal-Mart® comprised 13.8% of revenues in fiscal year 2005 and 13.6% of accounts receivable is due from Wal-Mart® at October 28, 2005. Sales to Wal-Mart® comprised 14.6% of revenues in fiscal year 2004.

Employees

The Company has approximately 739 employees, approximately 45% of whose employment relationship is governed by collective bargaining agreements. These agreements currently expire or expired (agreements covering 26 union employees) between March 2004 and March 2008. The Company believes that its relationship with employees is favorable.

General Risks of Food Industry

The food industry, and the markets within the food industry in which the Company competes, are subject to various risks, including: adverse changes in general economic conditions, evolving consumer preferences, nutritional and health-related concerns, federal, state and local food inspection and processing controls, consumer product liability claims, risks of product tampering, and the availability and expense of liability insurance. The meat and poultry industries have recently been subject to increasing scrutiny due to the association of meat and poultry products with recent outbreaks of illness, and on rare occasions even death, caused by food borne pathogens. Product recalls are sometimes required in the food industries to withdraw contaminated or mislabeled products from the market.

Risks Relating to Suppliers and Raw Materials

The Company purchases large quantities of commodity pork, beef and flour. Historically, market prices for products processed by the Company have fluctuated in response to a number of factors, including changes in the United States government farm support programs, changes in international agricultural and trading policies, weather and other conditions during the growing and harvesting seasons.

Risks Relating to Government Regulation

The operations of the Company are subject to extensive inspection and regulation by the United States Department of Agriculture (the "USDA"), the Food and Drug Administration (the "FDA") and by other federal, state and local authorities, regarding the processing, packaging, storage, transportation, distribution and labeling of products that are manufactured, produced and processed by the Company. The Company's processing facilities and products are subject to continuous inspection by USDA and/or other federal, state and local authorities. On July 25, 1996, the USDA issued strict new policies concerning contamination by food borne pathogens such as E. coli, Listeria Monocytogenes and Salmonella, and established a new system of regulation known as the Hazard Analysis Critical Control Points ("HACCP") program. The HACCP program requires all meat and poultry processing plants to develop and implement sanitary operating procedures and other program requirements on or before January 26, 1998. The Company believes that it is currently in compliance with all material governmental laws and regulations (including the January 1998 HACCP requirements), and that it maintains all material permits and licenses relating to its operations.

On October 6, 2003, new USDA regulations regarding the control of Listeria Monocytogenes in Ready-To-Eat Meat and Poultry Products took effect. These regulations require environmental and/or finished product testing for harmful bacteria that may be present. This testing could result in products being retained, recalled or destroyed if Listeria Monocytogenes is detected. The Company believes that it is in full compliance with these regulations.

Risks Relating to Dependence on Key Management

The Company's executive officers and certain other key employees have been primarily responsible for the development and expansion of the Company's business, and the loss of the services of one or more of these individuals could have an adverse effect on the Company. The Company's success will be dependent in part upon its continued ability to recruit, motivate and retain qualified personnel. There can be no assurance that the Company will be successful in this regard. The Company has no employment or non-competition agreements with key personnel.

Executive Officers of the Registrant

The names, ages and positions of all the executive officers of the Company as of January 1, 2006 are listed below. Messrs. Hugh Wm. Bridgford and Allan L. Bridgford are brothers. William L. Bridgford is the son of Hugh Wm. Bridgford and the nephew of Allan L. Bridgford. Officers are normally appointed annually by the board of directors at their meeting immediately following the annual meeting of shareholders. All executive officers are full-time employees of the Company, except for Allan L. Bridgford, who worked 60% of full-time effective March, 2005.

Name	Age	Position(s) with the Company
Allan L. Bridgford	70	Chairman and member of the Executive Committee
Hugh Wm. Bridgford	74	Vice President and Chairman of the Executive Committee
William L. Bridgford	51	President, Secretary and member of the Executive Committee
Raymond F. Lancy	52	Chief Financial Officer, Executive Vice President, Treasurer and member of the Executive Committee

Item 2. Properties

The Company owns the following facilities:

Property Location	Building Square Footage	Acreage
Anaheim, California	100,000	5.0
Modesto, California	2,500	0.3
Dallas, Texas	94,000	4.0
Dallas, Texas	30,000	2.0
Dallas, Texas	16,000	1.0
Dallas, Texas	3,200	1.5
Statesville, North Carolina	42,000	8.0
Chicago, Illinois	156,000	1.5

The foregoing plants are, in general, fully utilized by the Company for processing, warehousing, distributing and administrative purposes. The Company also leases warehouse and/or office facilities throughout the United States and Canada. The Company believes that its properties are generally adequate to satisfy its foreseeable needs. Additional properties may be acquired and/or plants expanded if favorable opportunities and conditions arise.

Item 3. Legal Proceedings

No material legal proceedings were pending at October 28, 2005 against the Company. The Company is likely to be subject to claims arising from time to time in the ordinary course of its business. In certain of such actions, plaintiffs may request punitive or other damages that may not be covered by insurance and, accordingly, no assurance can be given with respect to the ultimate outcome of any such possible future claims or litigation or their effect on the Company.

Item 4. Submission of Matters to a Vote of Security Holders

Annual Meeting of Shareholders

The 2006 annual meeting of shareholders will be held at the Four Points Sheraton, 1500 South Raymond Avenue, Fullerton, California at 10:00 a.m. on Wednesday, March 15, 2006.

No matters were submitted by the Company's shareholders during the fourth quarter of the fiscal year ended October 28, 2005.

PART II

Item 5. Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchase of Equity Securities

Common Stock and Dividend Data

The common stock of the Company is traded in the national over-the-counter market and is authorized for quotation on The Nasdaq National Market under the symbol "BRID". The following table reflects the high and low closing prices and cash dividends paid as quoted by Nasdaq for each of the last eight fiscal quarters.

Fiscal Year 2005	High	Low	Cash Dividends Paid
First Quarter	$ 9.24	$ 8.01	$ 0.00
Second Quarter	$ 9.15	$ 8.20	$ 0.00
Third Quarter	$ 9.19	$ 6.46	$ 0.00
Fourth Quarter	$ 8.18	$ 6.05	$ 0.00

Fiscal Year 2004	High	Low	Cash Dividends Paid
First Quarter	$ 9.50	$ 7.39	$ 0.03
Second Quarter	$ 8.82	$ 7.06	$ 0.02
Third Quarter	$ 8.49	$ 7.07	$ 0.00
Fourth Quarter	$ 8.89	$ 7.52	$ 0.00

The payment of any future dividends will be at the discretion of the Company's Board of Directors and will depend upon future earnings, financial requirements and other factors. The Company repurchased 16,000 shares of common stock in the amount of $128,000 in fiscal year 2005 under the 2.0 million share repurchase plan previously authorized by the Board of Directors and as extended by 500,000 additional shares authorized during the June 2005 Board Meeting.

Item 6. Selected Financial Data

	Oct. 28 2005	Oct. 29 2004	Oct. 31 2003	Nov. 1 2002	Nov. 2 2001(A)
Net Sales	$ 130,845	$ 137,865	$ 136,251	$ 139,202	$ 152,464
Gross Margin Percent	34.7%	34.5%	36.7%	36.5%	36.5%
Net (Loss) Income	(943)	24	1,210	1,138	6,244
Basic (Loss) Earnings Per Share	(0.09)	—	0.12	0.11	0.59
Current Assets	43,738	44,401	45,686	46,413	50,677
Current Liabilities	11,841	12,665	12,489	11,800	12,652
Working Capital	31,897	31,736	33,197	34,613	38,025
Property, Plant and Equipment, Net	14,519	16,755	17,735	19,030	19,471
Total Assets	72,963	74,942	75,927	77,182	81,238
Shareholders' Equity	48,262	48,664	52,333	54,390	57,335
Cash Dividends Per Share	0.00	0.05	0.16	0.26	0.28

(In thousands, except percent and per share amounts)

(A) Reclassified to give effect to EITF 01-09.

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations

Certain statements under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and elsewhere in this report constitute "forward-looking statements" within the meaning of the Securities Act of 1933 and the Securities Exchange Act of 1934. Such forward looking statements involve known and unknown risks, uncertainties, and other factors which may cause the actual results, performance, or achievements of Bridgford Foods Corporation to be materially different from any future results, performance or achievements expressed or implied by such forward looking statements. Such factors include, among others, the following; general economic and business conditions; the impact of competitive products and pricing; success of operating initiatives; development and operating costs; advertising and promotional efforts; adverse publicity; acceptance of new product offerings; consumer trial and frequency; changes in business strategy or development plans; availability, terms and deployment of capital; availability of qualified personnel; commodity, labor, and employee benefit costs; changes in, or failure to comply with, government regulations; weather conditions; construction schedules; and other factors referenced in this report.

The Company's operating results are heavily dependent upon the prices paid for raw materials. The marketing of the Company's value-added products does not lend itself to instantaneous changes in selling prices. Changes in selling prices are relatively infrequent and do not compare with the volatility of commodity markets. The impact of general price inflation on the Company's financial position and results of operations has not been significant during the last three years.

Results of Operations (in thousands)

Fiscal Year Ended October 28, 2005 Compared to Fiscal Year Ended October 29, 2004

Sales

Sales in fiscal 2005 decreased $7,020 (5.1%) when compared to the prior year. Sales in the Company's frozen food segment increased 6.6%, as a result of increased average unit selling prices offset by slightly lower unit volume. Promotional spending as a percentage of sales decreased to 8.0% compared to 8.6% in the prior year contributing to the sales increase in the frozen food division. Sales in the Company's refrigerated and snack food products segment decreased 10.1% primarily as result of lower unit sales volume.

Gross Margin

The gross margin increased to 34.7% compared the prior year at 34.5%. Continued high meat ingredient costs were offset by higher unit selling prices resulting in a consistent gross margin percentage. When combining all divisions, net-selling prices increased approximately 4.8% on a unit volume decline of approximately 12.7 % compared to the prior fiscal year.

Selling, General, and Administrative

Selling, general and administrative expenses decreased $335 (0.8%) when compared to the prior year. Costs for marketing programs, product display racks and fuel increased significantly. Offsetting these increases were a significant reduction in the provision for doubtful accounts receivable, gains related to increased cash surrender values on life insurance policies and higher investment income. Cost control programs instituted by management also helped control this expense category.

Income Taxes

The effective income tax rate was 58.2%. The increase in effective rate relates to the reduction of tax reserves in the current fiscal year and significant non-taxable gains on life insurance policies. The Company released a portion of tax reserves for state tax estimates during fiscal 2005 as the amount is no longer probable or reasonably estimated in accordance with Statement of Financial Accounting Standards (SFAS No. 5), "Accounting for Contingencies". The Company provides tax reserves for federal, state, local and international exposures relating to audit results, tax planning initiatives and compliance responsibilities. The development of these reserves requires judgments about tax issues, potential outcomes and timing, and is a subjective estimate. Although the outcome of these tax audits is uncertain, in management's opinion adequate provisions for income taxes have been made for potential liabilities emanating from these reviews. Actual outcomes may differ materially from these estimates.

Fiscal Year Ended October 29, 2004 Compared to Fiscal Year Ended October 31, 2003

Sales

Sales in fiscal 2004 increased $1,614 (1.2%) when compared to the prior year. Sales in the Company's frozen food segment declined 3.3%, as a result of lower unit volume partially offset by increased average unit selling prices. Promotional spending as a percentage of sales increased to 8.6% compared to 7.2% in the prior year contributing to the sales decline in the frozen food division. Sales in the Company's refrigerated and snack food products segment increased 3.5% primarily as a result of higher unit selling prices on level unit volumes.

Gross Margin

The gross margin declined to 34.5% compared the prior year at 36.7%. Increased meat ingredient costs were the principal reason for this decline. When combining all divisions, net-selling prices increased approximately 5% on a unit volume decline of approximately 1.1 % compared to the prior fiscal year.

Selling, General, and Administrative

Selling, general and administrative expenses decreased $48 (0.1%) when compared to the prior year. Rising payroll, workers' compensation insurance, fuel and finished goods storage costs were offset by a significant reduction in the provision for doubtful accounts receivable and the combined impact of aggressive cost control programs instituted by management. The Company recorded an asset impairment reserve against the net book value of machinery and equipment of $54 in fiscal year 2004 and no asset impairment reserve in the prior year.

Income Taxes

The effective income tax rate was 38% in 2004, consistent with the prior year.

Gain on Sale of Equity Securities

The Company sold 14,014 shares of stock received as a result of the bankruptcy of a significant customer on July 26, 2004. This transaction resulted in a pre-tax gain of $553.

Fiscal Year ended October 31, 2003 compared to Fiscal Year Ended November 1, 2002

Sales

Sales in fiscal 2003 declined $2,951 (2.1%) when compared to the prior year. Sales in the Company's frozen food segment declined 6.9%, as a result of continued weak demand and aggressive competition. Sales in the Company's refrigerated and snack food products segment increased 0.5% primarily as a result of higher unit volumes.

Gross Margin

The gross margin remained relatively consistent with the prior year at 36.7%. Increased ingredient costs during the year were offset by lower unit overhead due to improved volume on items processed by the Company. Overall, net selling prices remained relatively consistent with the prior fiscal year.

Selling, General, and Administrative

Selling, general and administrative expenses decreased $487 (1.1%). A reduction in the provision for doubtful accounts receivable from fiscal years 2002 to 2003 contributed to this decrease. Rising costs for employee healthcare, workers' compensation, property and liability insurance, transportation costs, product displays and pension expense mitigated the effect of the reduction in the provision for doubtful accounts receivable.

Income Taxes

The Company benefited from an effective income tax rate of 38% in 2003 compared to 49.9% in 2002. The rate in the prior year was abnormally high due to the revaluation of deferred tax assets due to a lower than expected state tax rate.

Liquidity and Capital Resources (in thousands except per share amounts)

Net cash provided by operating activities was $4,515 and $908 in fiscal years 2005 and 2004, respectively. Gross accounts receivable balances decreased $2,243 in 2005 and $1,346 in 2004. The balance in 2005 decreased due to lower overall sales levels in the fourth quarter and improved collection trends compared to the prior year. Similarly, the balance in 2004 decreased due to lower overall sales levels in the fourth quarter and improved collection trends compared to the prior year. Inventories decreased $1,154 in fiscal year 2005 due to lower fourth quarter sales of refrigerated and snack food products and a slight decline in commodity costs. The Company's refrigerated and snack food products segment has continued development of a new major manufacturing line that was originally scheduled for completion in the fourth quarter of fiscal year 2005. This project has been delayed and the expected completion date is not known. Inventories increased $4,445 in fiscal year 2004 due to significant beef ingredient inventories being stored in anticipation of the start up of the new production line in the first half of fiscal year 2005 and higher valuations due to commodity cost increases. Accounts payable balances were consistent with the current business cycle. Accrued payroll, advertising and other expenses decreased $533 in 2005 primarily as a result of the funding pattern of self-insured workers' compensation claims. The current portion of non-current liabilities increased $553 and decreased $699 in 2005 and 2004, respectively. The increase in 2005 was due to a higher anticipated funding of the pension liability in 2006. The decrease in 2004 related to lower incentive compensation accruals as a result of lower profitability levels and slightly lower contribution requirements for the Company's defined benefits pension plan. Included in the current portion of non-current liabilities is $1,800 related to the anticipated contribution required in fiscal 2006. The minimum pension liability related to the Company's defined benefit pension plan decreased to $3,458 at October 28, 2005 compared to $4,509 at October 29, 2004. The minimum liability decreased as a result of more favorable investment results and an increase in the discount rate being applied to the accumulated pension benefit obligation. The net tax effected amount of this liability is included in shareholders' equity as an "accumulated comprehensive loss" in the Statement of Shareholders' Equity and Other Comprehensive Income (Loss).

The Company's capital improvement expenditures decreased $1,412 in 2005 and increased $352 in 2004 compared to the prior year. Significant projects came on-line during fiscal 2005 that were part of the projects in process of $1,795 at October 29, 2004 including equipment to expand processing capabilities at the Chicago facility. Cash and cash equivalents increased $2,383 in 2005 and decreased $4,224 in 2004. Net cash flow improved in 2005 primarily as a result of lower inventory requirements, lower expenditures for property, plant and equipment and lower income tax payments. Net cash flow decreased in 2004 primarily as a result of lower operating results, higher investments in ingredient inventories and increased capital spending. Improved collections on accounts receivable and delayed funding of the Company's self-insured workers' compensation program helped offset these decreases.

Working capital increased $161 in 2005 and decreased $1,461 in 2004. Working capital increased in 2005 primarily as a result of lower inventory requirements, lower expenditures for property, plant and equipment and an increase in refundable income taxes. Working capital decreased in 2004 primarily due to the repurchase of 274,000 shares of common stock in the amount of $2,108, and a slight increase in capital expenditures and payments related to incentive compensation and employee benefit plans. The Company has remained free of interest-bearing debt for nineteen consecutive years. The Company maintains a line of credit with Bank of America that expires April 30, 2006. Under the terms of this line of credit, the Company may borrow up to $2,000 at an interest rate equal to the bank's reference rate, unless the Company elects an optional interest rate. The borrowing agreement contains various covenants, the more significant of which require the Company to maintain certain levels of shareholders' equity and working capital. The Company was in compliance with all provisions of the agreement during the 2005 fiscal year and there were no borrowings under this line of credit during such period. Management is of the opinion that the Company's strong financial position and its capital resources are sufficient to provide for its operating needs and capital expenditures for fiscal 2006.

Contractual Obligations (in thousands)

The Company remained free of interest bearing long-term debt for the nineteenth consecutive year and had no other long-term debt or other contractual obligations except for leases. The Company leases certain transportation equipment under operating leases. Future minimum lease payments are approximately (in thousands):

	2006	2007	2008	2009	2010
Net Lease Commitments	$ 394	$ 394	$ 394	$ 394	$ 330

Critical Accounting Policies

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain 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 revenues and expenses

during the respective reporting periods. Actual results could differ from those estimates. Amounts estimated related to liabilities for self-insured workers' compensation, employee healthcare and pension benefits are especially subject to inherent uncertainties and these estimated liabilities may ultimately settle at amounts not originally estimated. The Company records promotional and returns allowances based on recent and historical trends. Management believes its current estimates are reasonable and based on the best information available at the time.

The Company's credit risk is diversified across a broad range of customers and geographic regions. Losses due to credit risk have recently been immaterial although losses in fiscal year 2002 were significant due to a bankruptcy of a significant customer. The provision for doubtful accounts receivable is based on historical trends and current collectibility risk. The Company has significant amounts receivable with a few large, well known customers which, although historically secure, could be subject to material risk should these customers' operations suddenly deteriorate. The Company monitors these customers closely to minimize the risk of loss. Sales to Wal-Mart® comprised 13.8% of revenues in fiscal year 2005 and 13.6% of accounts receivable is due from Wal-Mart® at October 28, 2005. Sales to Wal-Mart® comprised 14.6% of revenues in fiscal year 2004.

Revenues are recognized upon passage of title to the customer, typically upon product pick-up, shipment or delivery to customers. Products are delivered to customers primarily through its own long-haul fleet or through a company owned direct store delivery system.

The Company records the cash surrender or contract value for life insurance policies as an adjustment of premiums paid in determining the expense or income to be recognized under the contract for the period.

Amounts estimated related to liabilities for pension benefits are especially subject to inherent uncertainties and these estimated liabilities may ultimately settle at amounts not originally estimated. Management believes its current estimates are reasonable and based on the best information available at the time.

Deferred taxes are provided for items whose financial and tax bases differ. A valuation allowance is provided against deferred tax assets when it is expected that it is more likely than not that the related asset will not be fully realized.

The Company released a portion of tax reserves for state tax estimates during fiscal 2005 as the amount is no longer probable or reasonably estimated in accordance with Statement of Financial Accounting Standards (SFAS No. 5), "Accounting for Contingencies". The Company provides tax reserves for federal, state, local and international exposures relating to audit results, tax planning initiatives and compliance responsibilities. The development of these reserves requires judgments about tax issues, potential outcomes and timing, and is a subjective estimate. Although the outcome of these tax audits is uncertain, in management's opinion adequate provisions for income taxes have been made for potential liabilities emanating from these reviews. Actual outcomes may differ materially from these estimates.

The Company assesses the recoverability of its long-lived assets on an annual basis or whenever adverse events or changes in circumstances or business climate indicate that expected undiscounted future cash flows related to such long-lived assets may not be sufficient to support the net book value of such assets. If undiscounted cash flows are not sufficient to support the recorded assets, the Company recognizes an impairment to reduce the carrying value of the applicable long-lived assets to their estimated fair value.

Recently Issued Accounting Pronouncements

SFAS No. 123R, "Share-Based Payment"

In December 2004, the FASB issued Statement of Financial Accounting Standards No. 123R, "Share-Based Payment". SFAS No. 123R requires public companies to measure and recognize compensation expense for all share-based payments to employees, including grants of employee stock options, in the financial statements based on the fair value at the date of the grant. The Statement also clarifies and expands SFAS No. 123's guidance in several areas, including measuring fair value, classifying an award as equity or as a liability, and attributing compensation cost to reporting periods. SFAS No. 123R is effective as of the beginning of the Company's next fiscal year. The Company believes this Statement will not have a material impact on the Company's financial condition or results of operations.

In March 2005, the SEC issued Staff Accounting Bulletin (SAB) No.107 to provide supplemental guidance in adopting SFAS No.123 (revised 2004). The bulletin provides guidance in accounting for share-based transactions with non-employees, valuation methods, the classification of compensation expense, accounting for the income tax effects of share-based payments, and disclosures in Management's Discussion and Analysis subsequent to the adoption of SFAS No. 123 (revised 2004). The company is evaluating this guidance in conjunction with the adoption of SFAS No. 123 (revised 2004) and does not expect the bulletin will have a material impact on the company's results of operations or financial position.

SFAS No. 151, "Inventory Costs"

In November 2004, the FASB issued Statement of Financial Accounting Standards No. 151, "Inventory Costs". The Statement requires abnormal amounts of inventory costs related to amounts of idle freight, handling costs and spoilage be recognized as current period expenses. The standard is effective for fiscal years beginning after June 15, 2005 with early application permitted. The Company's policy has always been to handle inventory costs in a manner consistent with the provisions of this statement.

SFAS No. 154, "Accounting Changes and Error Corrections – a replacement of APB Opinion No. 20 and FASB Statement No. 3"

In May 2005, the FASB issued Statement of Financial Accounting Standards No 154, "Accounting Changes and Error Corrections – a replacement of APB Opinion No. 20 and FASB Statement No.3." The pronouncement requires that all voluntary changes in accounting principle be reported by retrospectively applying the principle to all prior periods that are presented in the financial statements. The statement is effective for fiscal years beginning after December 15, 2005.

Item 7A. Quantitative and Qualitative Disclosures about Market Risk

The Company did not have significant overall currency exposure at October 28, 2005. The Company's financial instruments consist of cash and cash equivalents and life insurance policies at October 28, 2005 and the carrying value of the Company's financial instruments approximated their fair market values based on current market prices and rates. It is not the Company's policy to enter into derivative financial instruments. The Company does not currently have any significant foreign currency exposure. The Company does not engage in buying or selling spot or futures commodity contracts. The Company's investment portfolio is not subject to significant market risk or interest rate fluctuations.

Item 8. Consolidated Financial Statements and Supplementary Data

Unaudited Interim Financial Information *(in thousands, except per share amounts)*

	2005			
	January 21	April 15	July 8	October 28
	(12 weeks)	(12 weeks)	(12 weeks)	(16 weeks)
Net sales	$ 33,591	$ 27,714	$ 27,656	$ 41,884
Income (loss) before taxes	(316)	(1,049)	66	(955)
Net income (loss)	(196)	(650)	243	(340)
Basic earnings (loss) per share	$ (0.02)	$ (0.07)	$ 0.03	$ (0.03)

	2004			
	January 23	April 16	July 9	October 29
	(12 weeks)	(12 weeks)	(12 weeks)	(16 weeks)
Net sales	$ 35,322	$ 30,541	$ 29,756	$ 42,246
Income (loss) before taxes	(222)	(336)	(1,005)	1,602
Net income (loss)	(138)	(209)	(623)	994
Basic earnings (loss) per share	$ (0.01)	$ (0.02)	$ (0.06)	$ 0.10

See Item 15(a) below and the index therein for a listing of the consolidated financial statements and supplementary data filed as a part of this report.

Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure

On December 13, 2004, the Audit Committee of the Board of Directors of the Company dismissed PricewaterhouseCoopers LLP as the Company's independent registered public accounting firm. PricewaterhouseCoopers LLP completed the audit of the Company's financial statements for the year ended October 29, 2004 on January 27, 2005 completely terminating PricewaterhouseCoopers LLP's appointment as the independent registered public accounting firm for the Company. The decision to change principal accountants was approved by the Audit Committee and the Board of Directors of the Company.

The reports of PricewaterhouseCoopers LLP on the consolidated financial statements of Bridgford Foods Corporation for the years ended October 29, 2004 and October 31, 2003, did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principle.

During the year ended October 29, 2004, and through January 27, 2005, there were no disagreements with PricewaterhouseCoopers LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of PricewaterhouseCoopers LLP, would have caused it to make reference thereto in its reports on the financial statements for such years.

On December 14, 2004, the Audit Committee of the Board of Directors of the Company appointed Haskell & White LLP as its new independent registered public accounting firm as of December 13, 2004 for the fiscal year beginning October 30, 2004 and ending October 28, 2005.

During the Company's fiscal year ended October 28, 2005 and through the subsequent interim period ended January 26, 2006, neither the Company nor anyone on its behalf consulted Haskell & White LLP regarding any of the matters or events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

During the year ended October 28, 2005, and through January 26, 2006, there were no disagreements with Haskell & White LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Haskell & White LLP would have caused it to make reference thereto in its report on the financial statements for the year.

During the years ended October 28, 2005, October 29, 2004, and October 31, 2003, and through January 26, 2006, there have been no reportable events (as defined in Item 304(a)(1)(v) of Regulation S-K).

Item 9A. Controls and Procedures

Management of the Company, with the participation and under the supervision of the Company's Chairman and Chief Financial Officer, has evaluated the effectiveness of the Company's disclosure controls and procedures (as defined in Exchange Act Rule 13a-15(e)) as of the end of the period covered by this report. Based on this evaluation the Chairman and Chief Financial Officer have concluded that the Company's disclosure controls and procedures are effective as of the end of the period covered by this SEC filing to provide reasonable assurance that material information required to be disclosed by the Company in the reports that it files or submits under the Exchange Act is recorded, processed, summarized and reported within the time periods specified by the Securities and Exchange Commission's rules and forms. There has been no change in the Company's internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) during the period covered by this report that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

The Company's management, including its Chairman and Chief Financial Officer, does not expect that the Company's disclosure controls and internal controls will prevent all error and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Because of inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within the Company have been detected. These inherent limitations include the realities that judgments in decision-making can be faulty, and that breakdowns can occur because of simple error or mistake. Additionally, controls can be circumvented by the individual acts of some persons, by collusion of two or more people, or by management override of the control.

The design of any system of controls is also based in part upon certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions; over time, a control may become inadequate because of changes in conditions, or the degree of compliance with the policies or procedures may deteriorate. Because of inherent limitations in a cost-effective control system, misstatements due to error or fraud may occur and not be detected.

The Company maintains and evaluates a system of internal accounting controls, and a program of internal auditing designed to provide reasonable assurance that the Company's assets are protected and that transactions are performed in accordance with proper authorization, and are properly recorded. This system of internal accounting controls is continually reviewed and modified in response to evolving business conditions and operations and to recommendations made by the independent registered public accounting firm and internal auditor. The Company has established a code of conduct and employs an internal auditor. The management of the Company believes that the accounting and internal control systems provide reasonable assurance that assets are safeguarded and financial information is reliable.

The Audit Committee of the Board of Directors meets regularly with the Company's financial management and counsel, with the Company's internal auditor and with the independent registered public accounting firm engaged by the Company. Internal accounting controls and the quality of financial reporting are discussed during these meetings. The Audit Committee has discussed with the independent registered public accounting firm matters required to be discussed by Statement of Auditing Standards No. 61 (Communication with Audit Committees). In addition, the independent registered public accounting firm's independence from the Company and its management, including the matters in the written disclosures required by the Independence Standards Board Standards No. 1 (Independence Discussions with Audit Committees), has been discussed by the Committee and the independent registered public accounting firm.

Section 404 Sarbanes-Oxley Act of 2002

The requirements of Section 404 of the Sarbanes-Oxley Act of 2002 may be effective for the Company's fiscal year ending November 2, 2007. In order to comply with the Act, the Company has undertaken a comprehensive effort, which includes the documentation and testing of its internal controls. As a result, the Company may incur substantial additional expenses and diversion of management's time. During the course of these activities, the Company may identify certain internal control issues which management believes should be improved. These improvements, if necessary, will likely include further formalization of policies and procedures, improved segregation of duties, additional information technology system controls and additional monitoring controls. Although management does not believe that any of these matters will result in material weaknesses being identified in the Company's internal controls as defined by the Public Company Accounting Oversight Board, no assurances can be given regarding the outcome of these efforts. Additionally, control weaknesses may not be identified in a timely enough manner to allow remediation prior to the issuance of the auditor's report on internal controls over financial reporting. Any failure to adequately comply could result in sanctions or investigations by regulatory authorities, which could harm the Company's business or investors' confidence in the Company.

PART III

Item 10. Directors and Executive Officers of the Registrant

Information set forth in the sections entitled "Election of Directors" and "Section 16(a) Beneficial Ownership Reporting Compliance" contained in the Company's definitive proxy statement for the Annual Meeting of Shareholders to be held on March 15, 2006 is incorporated herein by reference. Information concerning the executive officers of the Company is set forth in Part I hereof under the heading "Executive Officers of the Registrant".

The Company adopted a Code of Ethics pursuant to Section 406 of the Sarbanes-Oxley Act of 2002 during the first quarter of 2004, which applies to the Company's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions and other designated officers and employees. The Code of Ethics appears on the Company's website at www.bridgford.com.

The Company is considered a "controlled company" within the meaning of Rule 4350(c)(5) of the National Association of Securities Dealers (NASD) and is therefore exempted from various NASD rules pertaining to certain "independence" requirements of its directors. Nevertheless, the Board of Directors has determined that Messrs. Andrews, Foster, Scott and Zippwald are all "independent directors" within the meaning of Rule 4200 of the National Association of Securities Dealers. The Audit Committee has been established in accordance with SEC rules and regulations, and each of the members of the Audit Committee are independent directors as defined under the NASD's listing standards. The Board of Directors believes that Messrs. Andrews and Scott qualify as "financial experts" as such term is used in the rules and regulations of the SEC.

Item 11. Executive Compensation

Information set forth in the section entitled "Compensation of Executive Officers" contained in the Company's definitive proxy statement for the 2006 Annual Meeting of Shareholders to be held on March 15, 2006 is incorporated herein by reference.

Item 12. Security Ownership of Certain Beneficial Owners and Management

Information set forth in the section entitled "Principal Shareholders and Management" contained in the Company's definitive proxy statement for the 2006 Annual Meeting of Shareholders to be held on March 15, 2006 is incorporated herein by reference.

Equity Compensation Plan Information

The following table sets forth information regarding outstanding options, warrants and rights and shares reserved for future issuance under the Company's existing compensation plans as of October 28, 2005. The Company's sole shareholder approved equity compensation plan is the 1999 Stock Incentive Plan. The Company does not have any non-stockholder approved equity compensation plans.

Plan Category	Number of securities to be issued upon exercise of outstanding options, warrants and rights as of October 28, 2005 (a)	Weighted-average exercise price of outstanding options, warrants and rights (b)	Number of securities remaining available for future issuance under equity compensation plans as of October 28, 2005 (excluding securities reflected in column (a)) (c)
Equity compensation plans approved by security holders	250,000	$ 10.00	650,000
Equity compensation plans not approved by security holders	—	—	—
Total	250,000	$ 10.00	650,000

Item 13. Certain Relationships and Related Transactions

Information set forth in the section entitled "Related Party Transactions" contained in the Company's definitive proxy statement for the 2006 Annual Meeting of Shareholders to be held on March 15, 2006 is incorporated herein by reference.

Item 14. Principal Accounting Fees and Services

Information set forth in the section entitled "Proposal 2- Audit Fees" contained in the Company's definitive proxy statement for the Annual Meeting of Shareholders to be held on March 15, 2006 is incorporated herein by reference.

PART IV

Item 15. Exhibits and Financial Statement Schedules

(a)(1) *Financial Statements*. The following documents are filed as a part of this report:

(2) *Financial Statement Schedule*

The following financial statement is filed herewith.

(3) *Exhibits*

The exhibits listed under Item 14(c) are filed or incorporated by reference herein.

(b) *The exhibits below are filed or incorporated herein by reference.*

Exhibit Number	Description
3.5	Restated Articles of Incorporation, dated December 29, 1989 (filed as Exhibit 3.5 to Form 10-K on January 28, 1993 and incorporated herein by reference).
3.6	Amendment to Articles of Incorporation, dated July 27, 1990 (filed as Exhibit 3.6 to Form 10-K on January 28, 1993 and incorporated herein by reference).
3.7	By-laws, as amended (filed as Exhibit 2 to Form 10-K on January 28,1993 and incorporated herein by reference).
10.1	Bridgford Foods Corporation Defined Benefit Pension Plan (filed as Exhibit10.1 to Form 10-K on January 28, 1993 and incorporated herein by reference).
10.2	Bridgford Foods Corporation Supplemental Executive Retirement Plan (filed as Exhibit 10.2 to Form 10-K on January 28, 1993 and incorporated herein by reference).
10.3	Bridgford Foods Corporation Deferred Compensation Savings Plan (filed as Exhibit 10.3 to Form 10-K on January 28, 1993 and incorporated herein by reference).
10.4	Bridgford Foods Corporation 1999 Stock Incentive Plan and Form of Stock Option Agreement (filed as Exhibit 4.1 to Form S-8 on May 28, 1999 and incorporated herein by reference).

Exhibit Number	Description
21.1	Subsidiaries of the Registrant.
23.1	Consent of Independent Registered Public Accounting Firm.
23.2	Consent of Independent Registered Public Accounting Firm.
24.1	Power of Attorney (included as part of the signature page)
31.1	Certification of Principal Executive Officer.
31.2	Certification Pursuant to Principal Financial Officer.
32.1	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (Principal Executive Officer).
32.2	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (Principal Financial Officer).

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.

BRIDGFORD FOODS CORPORATION
Registrant

By: /s/ ALLAN L. BRIDGFORD

Allan L. Bridgford
Chairman

Date: January 26, 2006

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated

We, the undersigned directors and officers of Bridgford Foods Corporation do hereby constitute and appoint Allan L. Bridgford and Raymond F. Lancy, or either of them, with full power of substitution and resubstitution, our true and lawful attorneys and agents, to do any and all acts and things in our name and behalf in our capacities as directors and officers and to execute any and all instruments for us and in our names in the capacities indicated below, which said attorneys and agents, or either of them, or their substitutes, may deem necessary or advisable to enable said corporation to comply with the Securities Exchange Act of 1934, as amended, and any rules, regulations and requirements of the Securities and Exchange Commission in connection with this Annual Report on Form 10-K, including specifically, but without limitation, power and authority to sign for us or any of us in our names and in the capacities indicated below, any and all amendments; and we do hereby ratify and confirm all that the said attorneys and agents, or either of them, shall do or cause to be done by virtue hereof.

Signature	Title	Date
/s/ ALLAN L. BRIDGFORD **Allan L. Bridgford**	Chairman (Principal Executive Officer)	January 26, 2006
/s/ HUGH WM. BRIDGFORD **Hugh Wm. Bridgford**	Vice President and Director	January 26, 2006
/s/ WILLIAM L. BRIDGFORD **William L. Bridgford**	President	January 26, 2006
/s/ RAYMOND F. LANCY **Raymond F. Lancy**	Chief Financial Officer (Principal Financial Officer)	January 26, 2006
/s/ TODD C. ANDREWS **Todd C. Andrews**	Director	January 26, 2006
/s/ RICHARD A. FOSTER **Richard A. Foster**	Director	January 26, 2006
/s/ ROBERT E. SCHULZE **Robert E. Schulze**	Director	January 26, 2006
/s/ D. GREGORY SCOTT **D. Gregory Scott**	Director	January 26, 2006
/s/ PAUL R. ZIPPWALD **Paul R. Zippwald**	Director	January 26, 2006

Report Of Independent Registered Public Accounting Firm

Haskell & White LLP

To the Board of Directors and Stockholders
Bridgford Foods Corporation

We have audited the accompanying consolidated balance sheet of Bridgford Foods Corporation (the "Company") as of October 28, 2005 and the related consolidated statements of income, shareholders' equity and comprehensive income and cash flows for the year ended October 28, 2005. In connection with our audit of the financial statements, we also have audited the supplementary information included in Schedule II. These consolidated financial statements and the financial statement schedule are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements and the financial statement schedule based on our audit.

We conducted our audit 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 consolidated 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Company as of October 28, 2005, and the consolidated results of its operations and its cash flows for the year ended October 28, 2005 in conformity with accounting principles generally accepted in the United States of America. Also in our opinion, the related financial statement schedule, when considered in relation to the basic financial statements taken as a whole, presents fairly, in all material respects, the information set forth therein.

/s/ Haskell & White LLP

Irvine, California

January 9, 2006

PricewaterhouseCoopers LLP

To the Board of Directors and Shareholders of Bridgford Foods Corporation

In our opinion, the accompanying consolidated balance sheets and the related consolidated statements of income, shareholders' equity and comprehensive income and cash flows present fairly, in all material respects, the financial position of Bridgford Foods Corporation and its subsidiaries (the "Company") at October 29, 2004, and the results of their operations and their cash flows for each of the two years in the period ended October 29, 2004, in conformity with accounting principles generally accepted in the United States of America. 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 of these statements 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. An audit 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, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

/s/ PricewaterhouseCoopers LLP

Orange County, California

January 27, 2005

BRIDGFORD FOODS CORPORATION
CONSOLIDATED BALANCE SHEETS
October 28, 2005, and October 29, 2004
(in thousands, except per share amounts)

	2005	2004
ASSETS		
Current assets:		
Cash and cash equivalents	$ 10,355	$ 7,972
Accounts receivable, less allowance for doubtful accounts of $468 and $1,118, respectively and promotional allowances of $2,092 and $2,368, respectively	9,508	11,173
Inventories	21,324	22,478
Prepaid expenses	401	449
Refundable income taxes	552	—
Deferred income taxes	1,598	2,329
Total current assets	43,738	44,401
Property, plant and equipment, net of accumulated depreciation of $50,731 and $47,120, respectively	14,519	16,755
Other non-current assets	10,239	9,890
Deferred income taxes	4,467	3,896
Total assets	$ 72,963	$ 74,942
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	$ 3,806	$ 3,737
Accrued payroll, advertising and other expenses	5,314	5,847
Income taxes payable	—	913
Current portion of non-current liabilities	2,721	2,168
Total current liabilities	11,841	12,665
Non-current liabilities	12,860	13,613
Contingencies and commitments (Notes 3, 5 and 6)		
Shareholders' equity:		
Preferred stock, without par value		
Authorized - 1,000 shares		
Issued and outstanding – none	—	—
Common stock, $1.00 par value		
Authorized - 20,000 shares		
Issued and outstanding – 9,986 in 2005 and 10,002 in 2004	10,043	10,059
Capital in excess of par value	14,394	14,506
Retained earnings	25,889	26,832
Accumulated other comprehensive loss	(2,064)	(2,733)
Total shareholders' equity	48,262	48,664
	$ 72,963	$ 74,942

See accompanying notes to consolidated financial statements.

BRIDGFORD FOODS CORPORATION
CONSOLIDATED STATEMENTS OF INCOME
For the years ended October 28, 2005, October 29, 2004, and October 31, 2003
(in thousands, except share and per share amounts)

	2005	2004	2003
Net sales	$ 130,845	$ 137,865	$ 136,251
Cost of products sold, excluding depreciation	85,455	90,306	86,211
Selling, general and administrative expenses	43,393	43,728	43,776
Depreciation	4,251	4,345	4,313
Gain on sale of equity securities	—	(553)	—
	133,099	137,826	134,300
(Loss) income before taxes	(2,254)	39	1,951
(Benefit) provision for taxes on income	(1,311)	15	741
Net (loss) income	$ (943)	$ 24	$ 1,210
Basic (loss) earnings per share	$ (0.09)	$ —	$ 0.12
Shares used to compute basic (loss) earnings per share	9,994,816	10,131,570	10,381,477
Diluted (loss) earnings per share	$ (0.09)	$ —	$ 0.12
Shares used to compute diluted (loss) earnings per share	9,994,816	10,131,570	10,381,477

CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY AND COMPREHENSIVE INCOME
For the years ended October 28, 2005, October 29, 2004, and October 31, 2003
(in thousands, except per share amounts)

	Shares	Amount	Capital in excess of par value	Retained earnings	Accumulated other comprehensive income (loss)	Total shareholders' equity
Balance, November 1, 2002	10,448	$ 10,505	$ 17,475	$ 27,776	$ (1,366)	$ 54,390
Shares repurchased and retired	(172)	(172)	(1,135)			(1,307)
Cash dividends paid ($.16 per share)				(1,665)		(1,665)
Net income				1,210		1,210
Other comprehensive (loss):						
Minimum pension liability					(295)	(295)
Comprehensive income						915
Balance, October 31, 2003	10,276	10,333	16,340	27,321	(1,661)	52,333
Shares repurchased and retired	(274)	(274)	(1,834)			(2,108)
Cash dividends paid ($.05 per share)				(513)		(513)
Net income				24		24
Other comprehensive income (loss):						
Unrealized gain on investment					25	25
Minimum pension liability					(1,097)	(1,097)
Comprehensive loss						(1,048)
Balance, October 29, 2004	10,002	10,059	14,506	26,832	(2,733)	48,664
Shares repurchased and retired	(16)	(16)	(112)			(128)
Net loss				(943)		(943)
Other comprehensive income (loss):						
Unrealized gain on investment					30	30
Minimum pension liability					639	639
Comprehensive loss						(274)
Balance, October 28, 2005	9,986	$ 10,043	$ 14,394	$ 25,889	$ (2,064)	$ 48,262

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF CASH FLOWS
For the years ended October 28, 2005, October 29, 2004, and October 31, 2003
(in thousands)

	2005	2004	2003
Cash flows from operating activities:			
Net (loss) income	$ (943)	$ 24	$ 1,210
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation	4,251	4,345	4,313
Provision (recovery) on losses on accounts receivable	(578)	(246)	915
(Gain) loss on sale of property, plant and equipment	(11)	(11)	48
(Gain) on sale of equity securities	—	(553)	—
Provision for asset impairment	—	54	—
Deferred income taxes, net	(571)	(601)	1,970
Changes in operating assets and liabilities:			
Accounts receivable	2,243	1,346	(622)
Inventories	1,154	(4,445)	(471)
Prepaid expenses	78	(619)	28
Income taxes receivable	179	732	1,005
Other non-current assets	(761)	(74)	(1,075)
Accounts payable	69	(968)	749
Accrued payroll, advertising and other expenses	(533)	930	269
Income taxes payable	(913)	913	—
Current portion of non-current liabilities	553	(699)	(329)
Non-current liabilities	298	780	(81)
Net cash provided by operating activities	4,515	908	7,929
Cash used in investing activities:			
Proceeds from sale of property, plant and equipment	28	35	26
Proceeds from sale of equity securities	—	898	—
Additions to property, plant and equipment	(2,032)	(3,444)	(3,092)
Net cash used in investing activities	(2,004)	(2,511)	(3,066)
Cash used in financing activities:			
Shares repurchased	(128)	(2,108)	(1,307)
Cash dividends paid	—	(513)	(1,665)
Cash used in financing activities	(128)	(2,621)	(2,972)
Net increase (decrease) in cash and cash equivalents	2,383	(4,224)	1,891
Cash and cash equivalents at beginning of year	7,972	12,196	10,305
Cash and cash equivalents at end of year	$ 10,355	$ 7,972	$ 12,196
Cash paid for income taxes	$ 687	$ 39	$ 3

See accompanying notes to consolidated financial statements.

NOTE 1- ***The Company and Summary of Significant Accounting Policies:***

The consolidated financial statements include the accounts of the Company and its subsidiaries, all of which are wholly owned. All intercompany transactions have been eliminated.

Use of estimates and assumptions

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain 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, as well as the reported revenues and expenses during the respective reporting periods. Actual results could differ from those estimates. Amounts estimated related to liabilities for self-insured workers' compensation, employee healthcare and pension benefits are especially subject to inherent uncertainties and these estimated liabilities may ultimately settle at amounts not originally estimated. Management believes its current estimates are reasonable and based on the best information available at the time.

Concentrations of credit risk

The Company's credit risk is diversified across a broad range of customers and geographic regions. Losses due to credit risk have recently been immaterial, although losses in fiscal year 2002 were significant due to a bankruptcy of a significant customer. The carrying amount of cash equivalents, accounts and other receivables, accounts payable and accrued liabilities approximate fair market value due to the short maturity of these instruments. The Company maintains cash balances at financial institutions, which may at times, exceed the amounts insured by the Federal Deposit Insurance Corporation of $100,000 per institution. However, management does not believe there is significant credit risk associated with these financial institutions. The provision for doubtful accounts receivable is based on historical trends and current collectibility risk. The Company has significant amounts receivable with a few large, well known customers which, although historically secure, could be subject to material risk should these customers' operations suddenly deteriorate. The Company monitors these customers closely to minimize the risk of loss. Sales to Wal-Mart® comprised 13.8% of revenues in fiscal year 2005 and 13.6% of accounts receivable is due from Wal-Mart® at October 28, 2005. Sales to Wal-Mart® comprised 14.6% of revenues in fiscal year 2004.

Business segments

The Company and its subsidiaries operate in two business segments – the processing and distribution of frozen foods, and the processing and distribution of refrigerated and snack food products.

Fiscal year

The Company maintains its accounting records on a 52-53 week fiscal basis. Fiscal years 2003, 2004 and 2005 include 52 weeks each.

Revenues

Revenues are recognized upon passage of title to the customer, typically upon product pick-up, shipment or delivery to customers. Products are primarily delivered to customers through the Company's own fleet or through a Company owned direct store delivery system. These costs, $6,382, $6,514 and $6,877 for 2005, 2004 and 2003, respectively, are included in selling, general and administrative expenses in the accompanying statements. The Company records promotional and returns allowances based on recent and historical trends.

Cash equivalents

The Company considers all investments with original maturities of three months or less to be cash equivalents. Cash equivalents include short-term taxable auction rate securities, money market funds, and treasury bills of $10,856 at October 28, 2005 and $7,215 at October 29, 2004.

Inventories

Inventories are stated at the lower of cost (determined on a first-in, first-out basis) or market.

Property, plant and equipment

Property, plant and equipment are carried at cost less accumulated depreciation. Major renewals and betterments are charged to the asset accounts while the cost of maintenance and repairs is charged to expense as incurred. When assets are

sold or otherwise disposed of, the cost and accumulated depreciation are removed from the respective accounts and the resulting gain or loss is credited or charged to income. Depreciation is computed on a straight-line basis over 10 to 20 years for buildings and improvements, 5 to 10 years for machinery and equipment and 3 to 5 years for transportation equipment.

Income taxes

Deferred taxes are provided for items whose financial and tax bases differ. A valuation allowance is provided against deferred tax assets when it is expected that it is more likely than not that the related asset will not be fully realized.

The Company released a portion of their tax reserve for state tax estimates during fiscal 2005 as the amount is not probable nor can it be reasonably estimated in accordance with Statement of Financial Accounting Standards (SFAS No. 5), “Accounting for Contingencies”. The Company provides tax reserves for federal, state, local and international exposures relating to audit results, tax planning initiatives and compliance responsibilities. The development of these reserves requires judgments about tax issues, potential outcomes and timing, and is a subjective estimate. Although the outcome of these tax audits is uncertain, in management’s opinion adequate provisions for income taxes have been made for potential liabilities emanating from these reviews. If actual outcomes differ materially from these estimates, they could have a material impact on our results of operations.

Stock-based compensation

Statement of Financial Accounting Standards (SFAS No. 123), “Accounting for Stock-Based Compensation,” encourages, but does not require, companies to record compensation cost for stock-based employee compensation plans based on the fair market value of options granted. The Company has chosen to account for stock based compensation using the intrinsic value method prescribed in Accounting Principles Board Opinion No. 25, “Accounting for Stock Issued to Employees,” and related interpretations. Accordingly, compensation for stock options is measured as the excess, if any, of the fair market value of the Company’s stock price at the date of grant as determined by the Board of Directors over the amount an employee must pay to acquire the stock. No grants, exercises, forfeitures or expirations have occurred during fiscal years 2005, 2004 and 2003.

The following balances are reflected as of October 28, 2005:

Options Outstanding Exercise price	Shares	Weighted average remaining life (years)	Options Exercisable Weighted average exercise price	Shares	Weighted average exercise price
$ 10	250,000	3.5	$ 10	250,000	$ 10

The following balances are reflected as of October 29, 2004:

Options Outstanding Exercise price	Shares	Weighted average remaining life (years)	Options Exercisable Weighted average exercise price	Shares	Weighted average exercise price
$ 10	250,000	4.5	$ 10	250,000	$ 10

The following balances are reflected as of October 31, 2003:

Options Outstanding Exercise price	Shares	Weighted average remaining life (years)	Options Exercisable Weighted average exercise price	Shares	Weighted average exercise price
$ 10	250,000	5.5	$ 10	250,000	$ 10

The Company adopted the disclosure requirements of Statement of Financial Accounting Standards No. 123 (“FAS 123”). As permitted by FAS 123, the Company measures compensation cost in accordance with APB 25. Had compensation cost for the Company’s Stock Option Plan been determined based on the fair value of the options consistent with FAS 123, the Company’s net income and earnings per share would have been reduced to the pro forma amounts indicated below:

	For the year ended		
	October 28, 2005	October 29, 2004	October 31, 2003
Net (loss) income as reported	$ (943)	$ 24	$ 1,210
Deduct: Pro forma compensation expense, net of tax	—	—	74
Pro forma net (loss) income	$ (943)	$ 24	$ 1,136
Basic and diluted (loss) earnings per share as reported	$ (0.09)	$ —	$ 0.12
Pro forma basic and diluted (loss) earning per share	$ (0.09)	$ —	$ 0.11
Weighted average shares outstanding, basic	9,994,816	10,131,570	10,381,477
Weighted average shares outstanding, diluted	9,994,816	10,131,570	10,381,477

The fair value of compensatory stock options was estimated using the Black-Scholes option-pricing model using the following weighted average assumptions at the date of issuance:

Risk-free interest rate	5.34%
Expected years until exercise	6.0 years
Expected stock volatility	40.00%
Expected dividends	2.20%

Basic and diluted earnings per share

Basic earnings per share is calculated based on the weighted average number of shares outstanding for all periods presented. Diluted earnings per share is calculated based on the weighted average number of shares outstanding plus shares issuable on conversion or exercise of all potentially dilutive securities (stock options).

Foreign currency transactions

The Company’s foreign branch located in Canada enters into transactions that are denominated in a foreign currency. The related transaction gains and losses arising from changes in exchange rates are not material and are included in selling, general and administrative expenses in the consolidated statement of income in the period the transaction occurred.

Comprehensive income (loss)

Comprehensive income (loss) is defined as the change in equity (net assets) of a business enterprise during the period from transactions and other events and circumstances from non-owner sources. Comprehensive income (loss) consists of net income (loss), the additional minimum pension liability adjustment and unrealized gains on equity securities. The Company’s cost basis in the stock is equal to the fair market value at the date of issuance. During fiscal years 2005, 2004 and 2003 the Company recognized a minimum pension liability in accordance with the provisions of SFAS No. 87 “Employers’ Accounting for Pensions”. The impact of this transaction has been recorded as a component of shareholders’ equity, net of tax. No effect has been given to these transactions in the statement of cash flows.

Critical accounting policies

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain 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 revenues and expenses during the respective reporting periods. Actual results could differ from those estimates. Amounts estimated related to liabilities for pension costs, self-insured workers’ compensation and employee healthcare are especially subject to inherent uncertainties and these estimated liabilities may ultimately settle at amounts not originally estimated. Management believes its current estimates are reasonable and based on the best information available at the time.

The Company's credit risk is diversified across a broad range of customers and geographic regions. Losses due to credit risk have recently been immaterial although losses in fiscal year 2002 were significant. The provision for doubtful accounts receivable is based on historical trends and current collectibility risk. The Company has significant amounts receivable with a few large, well known customers which, although historically secure, could be subject to material risk should these customers' operations suddenly deteriorate. The Company monitors these customers closely to minimize the risk of loss. Sales to Wal-Mart® comprised 13.8% of revenues in fiscal year 2005 and 13.6% of accounts receivable is due from Wal-Mart® at October 28, 2005.

Revenues are recognized upon passage of title to the customer upon product pick-up, shipment or delivery to customers as determined by applicable contracts. Products are delivered to customers through the Company's own fleet or through a Company-owned direct store delivery system.

The Company records the cash surrender or contract value for life insurance policies as an adjustment of premiums paid in determining the expense or income to be recognized under the contract for the period.

The Company's operating results are heavily dependent upon the prices paid for raw materials. The marketing of the Company's value-added products does not lend itself to instantaneous changes in selling prices. Changes in selling prices are relatively infrequent and do not compare with the volatility of commodity markets.

The above listing is not intended to be a comprehensive list of all the Company's accounting policies. In many cases, the accounting treatment of a particular transaction is specifically dictated by accounting principles generally accepted in the United States, with no need for management's judgment in their application. There are also areas in which management's judgment in selecting any available alternative would not produce a materially different result.

NOTE 2- ***Composition of Certain Financial Statement Captions:***

	2005	2004
Inventories:		
Meat, ingredients and supplies	$ 6,433	$ 7,232
Work in process	2,293	1,902
Finished goods	12,598	13,344
	$ 21,324	$ 22,478
Property, plant and equipment:		
Land	$ 1,840	$ 1,840
Buildings and improvements	13,137	13,128
Machinery and equipment	38,318	36,890
Asset impairment reserve	(54)	(54)
Transportation equipment	9,996	10,276
Construction in process	2,013	1,795
	65,250	63,875
Accumulated depreciation	(50,731)	(47,120)
	$ 14,519	$ 16,755
Other non-current assets:		
Cash surrender value benefits	$ 10,142	$ 9,772
Intangible asset	97	118
	$ 10,239	$ 9,890
Accrued payroll, advertising and other expenses:		
Payroll, vacation, payroll taxes and employee benefits	$ 3,526	$ 4,164
Accrued advertising and broker commissions	621	635
Property taxes	477	500
Others	690	548
	$ 5,314	$ 5,847
Current portion of non-current liabilities:		
Incentive compensation	$ 414	$ 696
Accrued pension	1,800	991
Other accrued retirement plans	507	475
Others	—	6
	$ 2,721	$ 2,168
Non-current liabilities:		
Incentive compensation	$ 395	$ 711
Accrued pension	7,984	8,346
Other accrued retirement plans	4,042	4,246
Post retirement healthcare	439	310
	$ 12,860	$ 13,613

NOTE 3- ***Retirement and Other Benefit Plans:***

The Company has noncontributory-trusteed defined benefit retirement plans for sales, administrative, supervisory and certain other employees. The benefits under these plans are primarily based on years of service and compensation levels. The Company's funding policy is to contribute annually the maximum amount deductible for federal income tax purposes, without regard to the plans' unfunded current liability. The measurement date for the plan is the Company's fiscal year end.

Net pension cost consisted of the following:

	2005	2004	2003
Service cost	$ 1,680	$ 1,435	$ 1,177
Interest cost	1,803	1,704	1,523
Expected return on plan assets	(1,406)	(1,295)	(1,108)
Amortization of unrecognized loss	370	300	226
Amortization of transition asset (15.2 years)	—	(68)	(76)
Amortization of unrecognized prior service costs	42	41	41
Net pension cost	$ 2,489	$ 2,117	$ 1,783

Net pension cost is determined using assumptions as of the beginning of each fiscal year. Weighted average assumptions for the fiscal years are as follows:

	2005	2004	2003
Discount rate	6.00%	6.25%	6.75%
Rate of increase in salary levels	3.75%	3.75%	3.75%
Expected return on plan assets	8.00%	8.00%	8.00%

The benefit obligation, plan assets, and funded status of these plans as of the fiscal years ended are as follows:

	2005	2004
Change in benefit obligations:		
Benefit Obligations - beginning of year	$ 33,151	$ 27,489
Service Cost	1,680	1,434
Interest Cost	1,803	1,705
Actuarial (Gain) Loss	(2,865)	2,971
Benefits Paid	(574)	(448)
Plan Amendments	20	—
Benefit Obligations - end of year	33,215	33,151
Change in plan assets:		
Fair value of plan assets - beginning of year	17,721	16,296
Employer Contributions	991	848
Actual return on plan assets	1,303	1,025
Benefits Paid	(574)	(448)
Fair value of plan assets - end of year	19,441	17,721
Funded Status of the plans	(13,774)	(15,430)
Unrecognized prior service costs	97	118
Unrecognized net actuarial loss	7,351	10,484
Unrecognized net transition asset	—	—
Additional accrued minimum liability	(3,458)	(4,509)
Accrued pension cost	(9,784)	(9,337)

The accumulated benefit obligation is $29,225 and $27,058 at October 28, 2005 and October 29, 2004, respectively.

The benefit obligation is determined using assumptions as of the end of each fiscal year. Weighted average assumptions as of the fiscal years ended are as follows:

	2005	2004
Discount rate	6.00%	5.75%
Rate of increase in salary levels	3.75%	3.75%

Adverse investment results have been experienced in recent years. In addition, the discount rate used to value the projected benefit obligation was raised to 6.00% compared to 5.75% in the prior fiscal year. These factors resulted in an additional minimum liability that has been recorded as a reduction of shareholders' equity in the accompanying balance sheet.

Plan assets are primarily invested in marketable equity securities, corporate and government debt securities and are administered by an investment management company. The plans' long-term return on assets is based on the weighted-average of the plans' investment allocation as of the measurement date and the published historical returns for those types of asset categories, taking into consideration inflation rate forecasts. The compensation increase assumption is based upon historical patterns of salary increases and management's expectation of future salary increases for plan participants. The expected Company contribution to the plan in fiscal year 2006 is $1,800.

The actual allocations as of the fiscal years ended and target allocation for plan assets are as follows:

Asset Class	2005	2004	Target Asset Allocation
Large Cap Equities	66.0%	63.8%	55.0%
Mid Cap Equities	0.0%	0.0%	5.0%
Small Cap Equities	0.0%	0.0%	5.0%
Fixed Income	29.8%	29.9%	35.0%
Cash	4.2%	6.3%	0.0%
Total	100.0%	100.0%	100.0%

Expected payments for the pension benefits are as follows:

	Pension Benefits	Other Postretirement Benefits
Fiscal 2006	$ 917	$ 507
Fiscal 2007	$ 962	$ 506
Fiscal 2008	$ 1,108	$ 506
Fiscal 2009	$ 1,190	$ 506
Fiscal 2010	$ 1,279	$ 506
Fiscal 2011-2015	$ 9,048	$ 4,745

Net amounts recognized as of the end of each fiscal year are as follows:

	2005	2004
Accrued benefit cost	$ (9,784)	$ (9,337)
Intangible asset	96	118
Accumulated other comprehensive income	3,361	4,390
	$ (6,327)	$ (4,829)

In fiscal year 1991, the Company adopted a non-qualified supplemental retirement plan for certain key employees. Benefits provided under the plan are equal to 60% of the employee's final average earnings, less amounts provided by the Company's defined benefit pension plan and amounts available through Social Security. Effective January 1, 1991 the Company adopted a deferred compensation savings plan for certain key employees. Under this arrangement, selected employees contribute a portion of their annual compensation to the plan. The Company contributes an amount to each participant's account by computing an investment return equal to Moody's Average Seasoned Bond Rate plus 2%.

Employees receive vested amounts upon death, termination or attainment of retirement age. Total benefit expense recorded under these plans for fiscal years 2005, 2004 and 2003 was $9, $0, and $71, respectively. Benefits payable related to these plans and included in other non-current liabilities in the accompanying financial statements were $4,041 and $4,246 at October 28, 2005 and October 29, 2004, respectively. In connection with this arrangement the Company is the beneficiary of life insurance policies on the lives of certain key employees. The aggregate cash surrender value of these policies, included in non-current assets, was $10,142 and $9,772 at October 28, 2005 and October 29, 2004, respectively.

The Company provides an incentive compensation plan for certain key executives, which is based upon the Company's pretax income and return on shareholders' equity. The payment of these amounts is generally deferred over a five-year period. The total amount payable related to this arrangement was $809 and $1,407 at October 28, 2005 and October 29, 2004, respectively. Future payments are approximately $395, $185, $141, $50 and $20 for fiscal years 2006 through 2010, respectively.

The Company provides postretirement health care benefits for selected executive employees. The approximate amounts for postretirement health care benefits are $439 and $310 are included in non-current liabilities at October 28, 2005 and October 29, 2004, respectively. On January 12, 2004, the Financial Accounting Standards Board issued a Staff Position which allows employers to recognize or defer the effect of the new Medicare Act on their financial statements. The Company has deferred the recognition of the subsidy and will reflect it in future OPEB calculations.

Net periodic postretirement benefit cost consisted of the following:

	2005
Service cost	$ 14
Interest cost	63
Return on plan assets	0
Amortization of unrecognized loss	0
Amortization of prior service cost	75
Amortization of actuarial (gain) / loss	15
Net periodic postretirement benefit cost	$ 167

Net periodic postretirement benefit cost is determined using assumptions as of the beginning of each fiscal year. Weighted average assumptions for the fiscal year ended October 28, 2005 are as follows:

	2005
Discount rate	6.00%
Medical trend rate next year	11.0%
Ultimate trend rate	5.00%
Year ultimate trend rate is achieved	2011

Effect of a 1% increase in health care cost trend rate on:

	2005
Interest cost plus service cost	$ 10
Accumulated postretirement benefit obligation	$ 121

Effect of a 1% decrease in health care cost trend rate on:

	2005
Interest cost plus service cost	$ (8)
Accumulated postretirement benefit obligation	$ (101)

The benefit obligation and funded status of this plan as of the fiscal year ended October 28, 2005 is as follows:

	2005
Change in accumulated postretirement benefit obligation:	
Benefit Obligations - beginning of year	1,164
Service Cost	14
Interest Cost	63
Actuarial (Gain) Loss	(61)
Benefits Paid	(37)
Plan Amendments	0
Benefit Obligations - end of year	1,143
Funded Status of the plans	1,143
Unrecognized prior service costs	(447)
Unrecognized net actuarial loss	(257)
Unrecognized net transition asset	—
Accrued postretirement benefit cost	439

Expected payments for the postretirement benefits are as follows:

	Postretirement Benefits
Fiscal 2006	$ 75
Fiscal 2007	$ 78
Fiscal 2008	$ 80
Fiscal 2009	$ 82
Fiscal 2010-2014	$ 406

The Company’s 1999 Stock Incentive Plan (“the Plan”) was approved by the Board of Directors on January 11, 1999 and 275,000 options were granted on April 29, 1999. During fiscal year 2000, 25,000 options were canceled. Under the Plan, the maximum aggregate number of shares which may be optioned and sold is 900,000 shares of common stock, subject to adjustment upon changes in capitalization or merger. Generally, options granted under the plan vest in annual installments over four years following the date of grant (as determined by the Board of Directors) subject to the optionee’s continuous service. Options expire ten years from the date of grant with the exception of an incentive stock option granted to an optionee who owns stock representing more than 10% of the voting power of all classes of stock of the Company, in which case the term of the option is five years. Options generally terminate three months after termination of employment or one year after termination due to permanent disability or death. Options are generally granted at a fair market value determined by the Board of Directors subject to the following:

a.) With respect to options granted to an employee or service provider who, at the time of grant owns stock representing more than 10% of the voting power of all classes of stock of the Company; the per share exercise price shall be no less than 110% of the fair market value on the date of grant.

b.) With respect to options granted to an employee or service provider other than described in the preceding paragraph, the exercise price shall be no less than 100% for incentive stock options and 85% for non-statutory stock options of the fair market value on the date of grant.

No options have been granted, exercised, canceled or forfeited for the last four fiscal years.

As of October 28, 2005, 250,000 options were outstanding at an exercise price of $10.00 per share.

NOTE 4- ***Income Taxes:***

The provision for taxes on income includes the following:

	2005	2004	2003
Current:			
Federal	$ (1,262)	$ 1,174	$ (1,137)
State	(208)	99	(92)
	(1,470)	1,273	(1,229)
Deferred:			
Federal	318	(1,358)	1,930
State	(159)	100	40
	159	(1,258)	1,970
	$ (1,311)	$ 15	$ 741

The total tax provision differs from the amount computed by applying the statutory federal income tax rate to income before income taxes as follows:

	2005	2004	2003
(Benefit) provision for federal income taxes at the applicable statutory rate	$ (766)	$ 13	$ 663
(Decrease) increase in provision resulting from state income taxes, net of federal income tax benefit	(90)	1	52
Tax reserve release	(330)	—	—
Non-taxable life insurance gain	(202)	—	—
Other, net	77	1	26
	$ (1,311)	$ 15	$ 741

Deferred income taxes result from differences in the bases of assets and liabilities for tax and accounting purposes.

	2005	2004
Receivables allowance	$ 187	$ 425
Inventory capitalization	343	359
Incentive compensation	158	263
Franchise tax	2	2
Employee benefits	1,098	1,401
Other	(190)	(121)
Current tax assets, net	$ 1,598	$ 2,329
Incentive compensation	$ 158	$ 270
Pension and health care benefits	4,834	4,798
Depreciation	(835)	(1,193)
Net operating loss carry-forward (Expires fiscal 2025)	310	—
Asset impairment reserve	—	21
Non-current tax assets, net	$ 4,467	$ 3,896

The Company has determined, based on available evidence, that it is more likely than not that the deferred tax assets will be realized. No valuation allowance was provided against deferred tax assets in the accompanying statements. The Company recognized a net operating loss carry-forward (before tax effect) in the fiscal year ended October 28, 2005 in the amount of $912 which expires in fiscal year 2025.

NOTE 5- ***Line of Credit:***

Under the terms of a revolving line of credit with Bank of America, the Company may borrow up to $2,000 through April 30, 2006. The interest rate is at the bank's reference rate unless the Company elects an optional interest rate. The borrowing agreement contains various covenants, the more significant of which require the Company to maintain certain levels of shareholders' equity and working capital. The Company was in compliance with all provisions of the agreement during the year. There were no borrowings under this line of credit during the year.

NOTE 6- ***Contingencies and Commitments:***

The Company leases certain transportation and computer equipment under operating leases. The terms of the transportation leases provide for annual renewal options and contingent rental payments based upon mileage and adjustments of rental payments based on the Consumer Price Index. Minimum rental payments were $330 in fiscal year 2005, $379 in fiscal year 2004 and $400 in fiscal year 2003. Contingent payments were $132 in fiscal year 2005, $153 in fiscal year 2004 and $168 in fiscal year 2003. Future minimum lease payments are approximately $394 in the each of the years 2006 through 2009 and $330 in 2010.

NOTE 7- ***Segment Information:***

The Company has two reportable operating segments, Frozen Food Products (the processing and distribution of frozen products), and Refrigerated and Snack Food Products (the processing and distribution of refrigerated meat and other convenience foods).

The Company evaluates each segment's performance based on revenues and operating income. Selling and general administrative expense include corporate accounting, information systems, human resource and marketing management at the corporate level. These activities are allocated to each operating segment based on revenues and/or actual usage.

The following segment information is for the years ended October 28, 2005, October 29, 2004, and October 31, 2003:

2005	Frozen Food Products	Refrigerated and Snack Food Products	Other	Elimination	Totals
Sales	$ 47,168	$ 83,677	$ —	$ —	$ 130,845
Intersegment sales	—	4,038	—	(4,038)	—
Net sales	47,168	87,715	—	(4,038)	130,845
Cost of products sold, excluding depreciation	26,479	63,014	—	(4,038)	85,455
Selling, general and administrative expenses	13,160	30,233	—	—	43,393
Depreciation	1,865	2,386	—	—	4,251
	41,504	95,633	—	(4,038)	133,099
Income before taxes	5,664	(7,918)	—	—	(2,254)
Provision for taxes on income	2,004	(3,315)	—	—	(1,311)
Net income (loss)	$ 3,660	$ (4,603)	$ —	$ —	$ (943)
Total assets	$ 12,394	$ 32,747	$ 27,822	$ —	$ 72,963
Additions to property, plant and equipment	$ 549	$ 1,419	$ 64	$ —	$ 2,032

2004	Frozen Food Products	Refrigerated and Snack Food Products	Other	Elimination	Totals
Sales	$ 44,240	$ 93,625	$ —	$ —	$ 137,865
Intersegment sales	—	3,943	—	(3,943)	—
Net sales	44,240	97,568	—	(3,943)	137,865
Cost of products sold, excluding depreciation	25,644	68,605	—	(3,943)	90,306
Selling, general and administrative expenses	13,541	30,187	—	—	43,728
Gain on sale of equity securities	—	(553)	—	—	(553)
Depreciation	1,967	2,378	—	—	4,345
	41,152	100,617	—	(3,943)	137,826
Income before taxes	3,088	(3,049)	—	—	39
Provision for taxes on income	1,173	(1,158)	—	—	15
Net income (loss)	$ 1,915	$ (1,891)	$ —	$ —	$ 24
Total assets	$ 12,943	$ 36,433	$ 25,566	$ —	$ 74,942
Additions to property, plant and equipment	$ 211	$ 3,149	$ 84	$ —	$ 3,444

2003	Frozen Food Products	Refrigerated and Snack Food Products	Other	Elimination	Totals
Sales	$ 45,765	$ 90,486	$ —	$ —	$ 136,251
Intersegment sales	—	4,815	—	(4,815)	—
Net sales	45,765	95,301	—	(4,815)	136,251
Cost of products sold, excluding depreciation	25,901	65,125	—	(4,815)	86,211
Selling, general and administrative expenses	13,606	30,170	—	—	43,776
Gain on sale of equity securities	—	—	—	—	—
Depreciation	1,995	2,318	—	—	4,313
	41,502	97,613	—	(4,815)	134,300
Income before taxes	4,263	(2,312)	—	—	1,951
Provision for taxes on income	1,620	(879)	—	—	741
Net income (loss)	$ 2,643	$ (1,433)	$ —	$ —	$ 1,210
Total assets	$ 14,514	$ 32,599	$ 28,814	$ —	$ 75,927
Additions to property, plant and equipment	$ 634	$ 2,351	$ 107	$ —	$ 3,092

NOTE 8- ***Unaudited Interim Financial Information***

	2005			
	January 21 (12 weeks)	April 15 (12 weeks)	July 8 (12 weeks)	October 28 (16 weeks)
Net sales	$ 33,591	$ 27,714	$ 27,656	$ 41,884
Income (loss) before taxes	(316)	(1,049)	66	(955)
Net income (loss)	(196)	(650)	243	(340)
Basic earnings (loss) per share	$ (0.02)	$ (0.07)	$ 0.03	$ (0.03)

	2004			
	January 23 (12 weeks)	April 16 (12 weeks)	July 9 (12 weeks)	October 29 (16 weeks)
Net sales	$ 35,322	$ 30,541	$ 29,756	$ 42,246
Income (loss) before taxes	(222	(336	(1,005	1,602
Net income (loss)	(138	(209	(623	994
Basic earnings (loss) per share	$ (0.01	$ (0.02	$ (0.06	$ 0.10

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM ON FINANCIAL STATEMENT SCHEDULE

To the Board of Directors of Bridgford Foods Corporation

Our audits of the consolidated financial statements referred to in our report dated January 27, 2005 also included an audit of the financial statement schedule listed in Item 15(a)(2) of this Form 10-K. In our opinion, this financial statement schedule presents fairly, in all material respects, the information set forth therein when read in conjunction with the related consolidated financial statements.

/s/ PricewaterhouseCoopers LLP

Orange County, California

January 27, 2005

BRIDGFORD FOODS CORPORATION
SCHEDULE II
VALUATION AND QUALIFYING ACCOUNTS
(in thousands)

	Allowance for Doubtful Accounts			
	Balance at Beginning of year	Changes in Provisions for Doubtful Accounts Receivable	Accounts Written Off Less Recoveries	Balance at Close of Period
Year ended October 31, 2003	$ 3,419	$ 915	$ 2,905	$ 1,429
Year ended October 29, 2004	$ 1,429	$ (246)	$ 65	$ 1,118
Year ended October 28, 2005	$ 1,118	$ (578)	$ 72	$ 468

	Promotional Allowances			
	Balance at Beginning of year	Allowance for Accruals	Promotions Incurred	Balance at Close of Period
Year ended October 31, 2003	$ 1,186	$ 6,136	$ 5,475	$ 1,847
Year ended October 29, 2004	$ 1,847	$ 6,140	$ 5,619	$ 2,368
Year ended October 28, 2005	$ 2,368	$ 5,260	$ 5,536	$ 2,092

Exhibit 21.1

BRIDGFORD FOODS CORPORATION

SUBSIDIARIES OF REGISTRANT

Name of Subsidiary	State in which Incorporated
Bridgford Marketing Company	California
Bridgford Meat Company	California
Bridgford Food Processing Corporation	California
Bridgford Food Processing of Texas, L.P.**	Texas
A.S.I. Corporation	California
Bridgford Distributing Company of Delaware (inactive)	Delaware
American Ham Processors, Inc.*	Delaware
Bert Packing Company (inactive)	Illinois
Moriarty Meat Company (inactive)	Illinois

* - No shares have been issued.

** - Limited Partnership.

Exhibit 23.1

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (No. 333-79547) on Form S-8 of Bridgford Foods Corporation of our report dated January 9, 2006, with respect to the consolidated balance sheet of Bridgford Foods Corporation as of October 28, 2005, and the related statements of shareholders' equity and comprehensive income and cash flows for the year ended October 28, 2005, and the related financial statement schedule, which report appears in the October 28, 2005 annual report on Form 10-K of Bridgford Foods Corporation.

/s/ Haskell & White LLP

Irvine, California

January 26, 2006

Exhibit 23.2

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (No. 333-79547) of Bridgford Foods Corporation of our report dated January 27, 2005 relating to the consolidated financial statements, which appears in the Annual Report to Shareholders, which is incorporated in this Annual Report on Form 10-K. We also consent to the incorporation by reference of our report dated January 27, 2005 relating to the consolidated financial statement schedule, which appears in this Form 10-K.

/s/ PricewaterhouseCoopers LLP

Orange County, California

January 26, 2006

Exhibit 31.1

I, Allan L. Bridgford, certify that:

1. I have reviewed this annual report on Form 10-K of Bridgford Foods Corporation;

2. Based on my knowledge, this annual 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 annual report; and

3. Based on my knowledge, the financial statements, and other financial information included in this annual 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 annual 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)) 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. [Paragraph omitted pursuant to SEC Release Nos 33-8238 and 34-47986];

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.

Dated: January 26, 2006

/s/ ALLAN L. BRIDGFORD

Allan L. Bridgford, Chairman
(Principal Executive Officer)

Exhibit 31.2

I, Raymond F. Lancy, certify that:

1. I have reviewed this annual report on Form 10-K of Bridgford Foods Corporation;

2. Based on my knowledge, this annual 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 annual report; and

3. Based on my knowledge, the financial statements, and other financial information included in this annual 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 annual 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)) 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. [Paragraph omitted pursuant to SEC Release Nos 33-8238 and 34-47986];

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.

Dated: January 26, 2006

/s/ RAYMOND F. LANCY

Raymond F. Lancy
(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

I, Allan L. Bridgford, Chairman of the Board of Bridgford Foods Corporation (the "Company"), certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350, that:

(1) the Annual Report on Form 10-K of the Company for the fiscal year ended October 28, 2005 (the "Report") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 780(d)); and

(2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: January 26, 2006

/s/ ALLAN L. BRIDGFORD

Allan L. Bridgford,
Chairman of the Board
(Principal Executive Officer)

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

I, Raymond F. Lancy, Chief Financial Officer, Vice President, Treasurer and Assistant Secretary of Bridgford Foods Corporation (the "Company"), certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350, that:

(1) the Annual Report on Form 10-K of the Company for the fiscal year ended October 28, 2005 (the "Report") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 780(d)); and

(2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: January 26, 2006

/s/ RAYMOND F. LANCY

Raymond F. Lancy
Chief Financial Officer, Vice President
Treasurer and Assistant Secretary
(Principal Financial and Accounting Officer)

DIRECTORS

Allan L. Bridgford
Chairman

Hugh Wm. Bridgford
Vice President

William L. Bridgford
President

Richard A. Foster
Retired (formerly
President, Interstate
Electronics Corporation)

Robert E. Schulze
Retired (formerly President
and member of the Executive Committee,
Bridgford Foods Corporation)

Paul R. Zippwald
Retired (formerly Regional Vice President,
Bank of America)

Todd C. Andrews
Vice President and Controller,
Public Storage, Inc.

D. Gregory Scott
Managing Director, Peak Holdings, LLC

OFFICERS

Allan L. Bridgford
Chairman, Board of Directors and member
of the Executive Committee

Hugh Wm. Bridgford
Chairman, Executive Committee
and Vice President

William L. Bridgford
President, Secretary, and member
of the Executive Committee

Bruce Bridgford
President, Bridgford Foods of California

Raymond F. Lancy
Executive Vice President, Chief Financial Officer,
Treasurer, and member of the Executive Committee

John V. Simmons
Vice President, President Frozen Food Division

Daniel R. Yost
Senior Vice President, Frozen Food Division

Chris Cole
Vice President

Cindy Matthews
Assistant Secretary

Refrigerated Meal Kits
for Military and Consumer Use.

General Offices

Bridgford Foods Corporation
1308 North Patt Street
P.O. Box 3773
Anaheim, California 92803
Phone (714) 526-5533
www.bridgford.com

Major Operating Facilities
Chicago, Illinois
Dallas, Texas
Statesville, North Carolina

Transfer Agent and Registrar
Mellon Investor Services LLC
Newport Office Center VII
480 Washington Boulevard
Jersey City, NJ 07310

Independent Accountants
Haskell & White LLP
Irvine, California