

EXHIBIT D (1 of 2)
 JB's Family Restaurants, Inc.
 Balance Sheet
 As of March 7, 2002

Assets

Current Assets:	
Cash	\$ 52,067.33
Current Receivables	809,164.71
Inventory	318,969.13
Prepaid Expenses	<u>435,285.77</u>
Total Current Assets	<u>1,615,486.94</u>
Long Term Assets:	
Property & Equipment, net	11,237,500.55
Notes Receivable, net	1,032,483.28
Deposits	<u>252,464.23</u>
Total Long Term Assets	<u>12,522,448.06</u>
Total Assets	<u>\$ 14,137,935.00</u>

Liabilities and Equity

Liabilities:

Current Liabilities:	
Current Portion of Long-Term Debt	\$ 237,511.78
Accounts Payable	4,538,323.65
Other Current Liabilities	<u>631,458.06</u>
Total Current Liabilities	<u>5,407,293.49</u>
Long Term Debt:	
Notes Payable	9,021,184.09
Sublease Deposits	61,560.09
Deferred Compensation	1,705,058.72
Reserve	903,735.93
Interest Payable - SBRG	<u>314,299.34</u>
Total Other Long Term Liabilities	<u>2,984,654.08</u>
Total Long Term Liabilities	<u>12,005,838.17</u>
Total Liabilities	<u>17,413,131.66</u>
Shareholders Equity:	
Common Stock	100.00
Additional Paid-in Capital	249,900.00
Retained Earnings	<u>(3,525,196.66)</u>
Total Shareholders Equity	<u>(3,275,196.66)</u>
Total Liabilities and Equity	<u>\$ 14,137,935.00</u>

EXHIBIT D (2 of 2)
 JB's Family Restaurants, Inc.
 Consolidated
 For the Three Periods Ending March 7, 2002

	<u>Year to Date</u>	<u>%</u>
INCOME		
Sales	\$7,394,758.23	93.86
Franchise / Sublease Income	484,103.24	6.14
	-----	-----
TOTAL INCOME	7,878,861.47	100.00
DIRECT COST OF SALES		
Food Costs	2,287,851.77	29.04
Labor & Benefits	3,097,606.33	39.32
	-----	-----
TOTAL DIRECT COST OF SALES	5,385,458.10	68.35
GROSS MARGIN	2,493,403.37	31.65
OPERATING EXPENSES		
Advertising	425,554.69	5.40
Repairs & Maintenance	222,876.45	2.83
Utilities	494,470.67	6.28
Supplies	216,835.39	2.75
Cash Management	96,943.14	1.23
Other Controllables	(5,461.40)	-0.07
	-----	-----
INCOME BEFORE FACILITIES / G & A	1,042,184.43	13.23
Fixed & Occupancy Costs	1,450,489.65	18.41
Administrative Expenses	138,242.24	1.75
Interest Expense	202,902.33	2.58
Other Income, Net	(243,940.28)	-3.10
Segment Allocations	(39,735.00)	-0.50
	-----	-----
NET PROFIT / (LOSS)	\$ (953,655.07)	-12.10
	=====	=====