

JB's FAMILY RESTAURANTS, INC.
Stock Purchase Agreement
Summary of Adjustments

Item	JB's Expense	Comments
Administrative Services Invoices from CKE	\$ (1,080)	See detailed analysis
Opening Bal. Sht. Account Analysis-Deposits	113,842	See detailed analysis
Opening Bal. Sht. Account Analysis-A/R Star Buffet	180,000	No basis for stated value and not reserved
Opening Bal. Sht. Account Analysis-Employee Rec.	13,556	No basis for stated value and not reserved
Invoices Out of Terms at Closing	594,947	See detailed analysis
Vicki Noorlander Life Insurance Claim Settlement	50,000	EE signed and paid for coverage over actual provided.
Non-notification of COBRA Benefit Claim-Bruce Gibson	75,000	No COBRA notification-compensate for damages.
EEOC Discrimination Law Suit-Carla Hart	400,000	Carla Hart. ACTUAL LIABILITY TO BE DETERMINED
Total Purchase Price Adjustment	\$ 1,426,273	

EXHIBIT L