

# **EXHIBIT A**

## Schedule 2.3 – Assumption of Assumed Liabilities

[Dollars in '000s]

Assumed Liabilities:	Buffet's	Tahoe Joe's	Fresh Acquisition	Total
<b><u>Administrative Claims:</u></b>				
Sysco	-	120	-	120
Other food purchase liabilities	-	50	-	50
Bi-Weekly payroll	-	222	-	222
Accrued PTO and vacation (postpetition)	-	15	-	15
Accrued healthcare and workers comp	-	17	-	17
Accrued Bonuses	-	-	-	-
Real estate lease cures	-	1,047	191	1,238
Accrued sales tax (postpetition)	-	165	-	165
Non-real estimated executory contract cures	-	-	-	-
Cushion	-	-	-	-
<b><u>Priority Claims:</u></b>				
Sales Taxes	1,981	1,318	656	3,955
Payroll Taxes (includes unemployment, SS, inc. W/H)				
State	431	160	36	627
Federal				
2020 - Q1	449	100	123	672
2020 - Q2	56	248	22	326
2020 - Q3	-	132	93	225
2020 - Q4	-	167	84	251
California Franchise Tax Board (prior case)	353	-	-	353
Accrued PTO and vacation (prepetition):				
Closed stores	-	-	-	-
Open stores	-	132	-	132
<b>Total Assumed Liabilities (excl. gift card liabilities)</b>	<b>\$3,270</b>	<b>\$3,893</b>	<b>\$1,205</b>	<b>\$8,368</b>
Gift Card liabilities	250	1,640	600	2,490
<b>Grand Total</b>	<b>\$3,520</b>	<b>\$5,533</b>	<b>\$1,805</b>	<b>\$10,858</b>