FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

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ITS BURGER TIME RESTAURANT GROUP, INC.

CIK:**1412068**| IRS No.: **260383696** | State of Incorp.:**NV** | Fiscal Year End: **1231**
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U.S. SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

☒ QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended: **June 28, 2015**

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from ________ to _________

Commission file number: **000-52901**

IT'S BURGER TIME RESTAURANT GROUP, INC.

(Name of Small Business Issuer in its charter)

Nevada	**16-0383696**
(State or other jurisdiction of incorporation of organization.)	(I.R.S. Employer Identification No.)
405 West Main Street, West Fargo, ND	**58078**

Address of registrant's principal executive offices

(701) 277-0080
Issuer's telephone number

Pretoria Resources Two, Inc,, 20 West Park Avenue, Suite 207, Long Beach, NY 11561
(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. ☒ Yes ☐ No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). ☐ Yes ☒ No

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

Large accelerated filer	☐	Accelerated filer	☐

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

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). ☐ Yes ☒ No

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: At August 18, 2015 there were 11,000,000 shares of common stock outstanding.

PART I — FINANCIAL INFORMATION

Item 1. Financial Statements.

IT'S BURGER TIME RESTAURANT GROUP, INC.
CONDENSED CONSOLIDATED BALANCE SHEETS
JUNE 28, 2015 AND DECEMBER 28, 2014

ASSETS	June 28, 2015 (unaudited)	December 28, 2014
CURRENT ASSETS		
Cash and Cash Equivalents	$337,710	$259,989
Receivables	40,892	21,457
Employee Receivable	2,200	4,100
Inventory	45,818	49,414
Prepaid Insurance	5,970	1,788
TOTAL CURRENT ASSETS	432,590	336,748
PROPERTY AND EQUIPMENT - net	836,035	882,699
TOTAL ASSETS	$1,268,625	$1,219,447
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Current Maturities of Long-Term Debt	$167,692	$161,314
Accounts Payable	219,184	133,767
Accrued Expenses	123,985	189,196
Accrued Distributions	14,000	40,000
Income Taxes Payable	61,000	-
TOTAL CURRENT LIABILITIES	585,861	524,277
LONG-TERM LIABILITIES		
Long-Term Notes Payable, Less Current Maturities	606,054	692,032
Deferred Income Taxes	72,000	-
TOTAL LONG-TERM LIABILITIES	678,054	692,032
TOTAL LIABILITIES	1,263,915	1,216,309
STOCKHOLDERS' EQUITY	4,710	3,138
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$1,268,625	$1,219,447

Notes to condensed unaudited consolidated financial statements are an integral part of these financial statements

IT'S BURGER TIME RESTAURANT GROUP, INC.
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(UNAUDITED)

	Three Months Ended		Six Months Ended	
	June 28, 2015	June 29, 2014	June 28, 2015	June 29, 2014
SALES	$1,639,047	$1,482,911	$2,896,224	$2,545,928
COST AND EXPENSES				

Restaurant Operating Expenses				
Food and Paper Costs	645,378	602,504	1,169,042	1,022,033
Labor Costs	435,122	432,054	819,674	779,972
Occupancy Costs	63,178	64,423	131,544	132,747
Other Operating Expenses	128,595	108,972	214,388	194,550
Depreciation	44,199	25,111	54,855	50,222
General and Administrative	143,275	126,264	256,493	205,965
Total Costs and Expenses	1,459,747	1,359,328	2,645,996	2,385,489
Income from Operations	179,300	123,583	250,228	160,439
INTEREST EXPENSE	(12,000)	(14,290)	(24,702)	(29,062)
INCOME BEFORE INCOME TAX EXPENSE	167,300	109,293	225,526	131,377
INCOME TAX EXPENSE	(133,000)	-	(133,000)	-
NET INCOME	$34,300	$109,293	$92,526	$131,377
EARNINGS PER SHARE				
Net Income	$34,300	$109,293	$92,526	$131,377
Shares Outstanding, Basic and Diluted	11,000,000	11,000,000	11,000,000	11,000,000
Earnings Per Share	$0.003	$0.010	$0.008	$0.012

Notes to condensed unaudited consolidated financial statements are an integral part of these financial statements

IT'S BURGER TIME RESTAURANT GROUP, INC.
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED JUNE 28, 2015 AND JUNE 29, 2014<>
(UNAUDITED)

	2015	**2014**
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Income	$92,526	$131,377
Adjustments to Reconcile Net Income to Net Cash From		
Operating Activities:		
Depreciation	54,855	50,222
Deferred Income Tax	72,000	-
Changes in Operating Assets and Liabilities:		
Receivables	(19,435)	17
Employee Receivable	1,900	-
Inventory	3,596	(5,104)
Prepaid Insurance	(4,182)	(9,435)
Accounts Payable	85,417	(25,200)
Accrued Expenses	(65,211)	20,510
Income Taxes Payable	61,000	-
NET CASH FROM OPERATING ACTIVITIES	282,466	162,387
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(8,191)	(30,398)
NET CASH USED IN INVESTING ACTIVITIES	(8,191)	(30,398)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal Payments on Long-Term Debt	(79,600)	(75,240)
Distributions to Members/Shareholders	(116,954)	(63,151)
NET CASH USED IN FINANCING ACTIVITIES	(196,554)	(138,391)
CHANGE IN CASH AND CASH EQUIVALENTS	77,721	(6,402)
CASH AND CASH EQUIVALENTS - BEGINNING OF PERIOD	259,989	186,972
CASH AND CASH EQUIVALENTS - END OF PERIOD	$337,710	$180,570
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash Paid for Interest	$24,702	$29,062

Notes to condensed unaudited consolidated financial statements are an integral part of these financial statements

IT'S BURGER TIME RESTAURANT GROUP, INC.
CONDENSED NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED JUNE 28, 2015 AND JUNE 29, 2014

NOTE 1 – BASIS OF PRESENTATION

The consolidated financial statements of the It's Burger Time Restaurant Group, Inc. and its subsidiary (the "Company") for the six-month periods ended June 28, 2015 and June 29, 2014 are unaudited and reflect all adjustments consisting of normal recurring adjustments which are, in the opinion of management, necessary for a fair presentation of the financial position and operating results for the interim period. The condensed financial statements should be read in conjunction with the consolidated financial statements and notes thereto, contained in the Company's Report on Form 8-K for the fiscal year ended December 28, 2014. The results of operations for the six-month period ended June 28, 2015, are not necessarily indicative of the results for the entire fiscal year ending December 27, 2015.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

It's Burger Time Restaurant Group, Inc. and its subsidiary (the "Company") develop and operate company owned fast-food burger restaurants, with locations in Minnesota, North Dakota, and South Dakota. The Company owned and operated eight restaurants in 2015 and 2014. In April 2015, the Company entered into a lease agreement for a ninth location and is currently in the process of opening this location for operations. See Note 9, "Related Party Lease".

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of It's Burger Time Restaurant Group and its 100% owned subsidiary BTND, LLC. In addition, BTND, LLC owns 99% of BTND West, LLC. Significant intercompany accounts and transactions have been eliminated in consolidation. The 1% minority ownership of BTND West, LLC is not material and the Company has not presented the corresponding non-controlling interest within the consolidated financial statements.

Income Taxes

For the calendar year 2014 and through April 23, 2015 (effective date of merger, see Note 7), BTND, LLC operated and was treated as a limited liability company for federal and state income tax laws which provide that, in lieu of corporation income taxes, the members separately account for their prorata shares of the Company's items of income, deductions, losses and credits. Therefore, these statements do not include any provisions for income taxes related to the Company for these relevant periods.

On April 23, 2015, the effective time of the merger (see Note 7), BTND, LLC became a wholly-owned subsidiary of a corporation organized under the laws of the State of Nevada. Accordingly, the Company began to account for income taxes in accordance with the standards on income taxes. As prescribed by these standards, the Company utilizes the asset and liability method of accounting for income taxes. Under this asset and liability method, deferred tax assets and liabilities are recognized for the estimated future tax consequences attributable to differences between the consolidated financial statements carrying amounts of existing assets and liabilities, and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates in effect for the year in which those temporary differences are expected to be recovered or settled. See Note 8, "Income Taxes". For the year ended December 27, 2015, the Company will file consolidated federal, Minnesota and North Dakota income tax returns.

The Company does not have any significant tax uncertainties that would require recognition or disclosure in the consolidated financial statements. The Company's tax return are not currently being examined. With few exceptions, the Company is no longer subject to U.S. federal, Minnesota or North Dakota income tax examinations by tax authorities for years before 2012.

Reportable Segments

The Company's restaurants are under the same trade name and are in the same geographical area. Because these restaurants have similar economic characteristics, the Company evaluates operating performance on an overall basis. Therefore, the Company's restaurants are classified as one reportable segment.

NOTE 3 – SUBSEQUENT EVENTS

The Company has evaluated subsequent events through August 19, 2015, the date which the consolidated statements were available to be issued.

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at:

	June 28, 2015	**December 28, 2014**
Land	$266,285	$266,285
Equipment	1,476,594	1,468,403
Building	527,224	527,224
Vehicles	52,855	52,855
	2,322,958	2,314,767
Accumulated Depreciation	(1,486,923)	(1,432,068)
	$836,035	$882,699

Depreciation expense for the six months ended June 28, 2015 and June 29, 2014 was $54,855 and $50,222, respectively.

NOTE 5 – LONG-TERM DEBT

The Company had the following long-term debt obligations:

	June 28, 2015	**December 28, 2014**

Note payable, with variable interest at prime plus 1.75% (minimum 5.00%), currently at 5.00%, payable in variable monthly installments, including interest through November 8, 2018, secured by all Company assets and the personal guaranty of a shareholder.	$193,178	$218,765
Unsecured note payable to related party with interest at 6.25%, payable in monthly installments of $12,242, including interest through June 1, 2020. Note paid in full with transfer of properties (See Note 6).	-	634,581
Note payable, secured by buildings located in Minnesota, payable in monthly installments of $3,710, including interest at 6.25%. Due June 2020.	142,028	-
Note payable, secured by buildings located in North Dakota, payable in monthly installments of $8,532, including interest at 6.25%. Due June 2020.	438,540	-
	773,746	853,346
Current Maturities	(167,692)	(161,314)
Total	$606,054	$692,032

Long-term debt is expected to mature as follows:

2015/2016	$167,692
2016/2017	177,173
2017/2018	187,832
2018/2019	142,228
2019/2020	98,821
	$773,746

NOTE 6 – CONTINGENCIES

The Company acquired its properties as a result of an asset purchase agreement in May 2007. By reason of drafting oversight, the agreement originally executed was with a seller subsidiary that did not own the assets being sold at that time. In April 2015, the seller and the Company entered into an amendment to the original agreement to correct this drafting oversight. As part of the transaction, general warranty deeds were issued to the Company at the time of closing with the understanding the seller would not record them until such time consent was given by the seller's lender to transfer the properties. In May 2015, the seller's lender provided such consent. Prior to receiving consent to transfer the properties, the Company had estimated it would owe up to $67,514 for early payment penalties and other fees since the seller of the properties did not appear to have the financial resources to satisfy such amounts that could have been owed.

The properties have now been transferred and no such amounts were owed as the lender allowed the transfer of the related debt to BTND, LLC. As a result, the estimated liability has been reversed and is reflected in general and administrative expenses on the consolidated statements of operations in the three and six month period ended June 28, 2015.

NOTE 7 – MERGER

On April 6, 2015, Pretoria Resources, Inc. (a public shell company; later changed its name to It's Burger Time Restaurant Group, Inc.) entered into an Agreement and Plan of Merger (Agreement) with BTND, LLC and Titan Asset Advisors LLC, (as to certain limited provisions). BTND Merger Sub, LLC (a wholly-owned subsidiary of Pretoria Resources, Inc.) merged with and into the BTND, LLC, with the BTND, LLC remaining as the surviving entity and becoming a wholly-owned operating subsidiary of Pretoria Resources, Inc.

At the effective time of the merger, the legal existence of BTND Merger Sub LLC ceased and all of the outstanding membership interests in the Company immediately prior to the effective time of merger were cancelled, and a membership interest in BTND, LLC was issue to Pretoria Resources, Inc. Simultaneously, Pretoria Resources, Inc. issued to the former members of BTND, LLC, in consideration of the cancellation of their membership interests, an aggregate of 9,911,000 restricted shares of Pretoria Resource, Inc.'s common stock, par value $0.0001 per share, equal to 90.1% of the total number of shares of common stock outstanding after giving effect to the merger.

Under the Agreement, the merger may be unwound and the merger agreement terminated and cancelled in the event that the Company has not received gross proceeds from an offering of its securities equal to at least $2 million by a date that is 90 days after the closing of the merger, upon the determination of the members of the Company. The Agreement has since been modified to allow until September 4, 2015 for the Company to receive the gross proceeds of said offering of its securities equal to at least $2 million.

Under the Agreement, BTND, LLC issued to Titan a promissory note in the principal amount of $199,000 as additional consideration. This note is payable from proceeds received by the Company from the first sale of securities by the Company after the effective time (as defined in the Agreement) from which it receives gross proceeds equal to at least $2 million. The note bears interest at the rate of 1% per annum.

Because BTND, LLC owners as a group retained or received the larger portion of the voting rights in the consolidated entity and the Company's management represents a majority of the management of the consolidated entity, BTND, LLC is considered the acquirer for accounting purposes and the Company accounted for the transaction as a reverse acquisition. The acquisition is accounted for as a recapitalization, since at the time of the transaction, Pretoria Resources, Inc. was a company with no or nominal operations, assets and liabilities. Consequently, the assets and liabilities and the historical operations reflected in future consolidated financial statements will be those of BTND, LLC at its historical cost basis.

The effect of the merger on earnings per share as presented on the consolidated statements of operations is based on the conversion rate of common stock for the membership interests of the Company and additional shares issued, retrospectively adjusted for presentation purposes, for the periods ended June 29, 2014.

NOTE 8 – INCOME TAXES

For calendar year 2014 and through April 23, 2015, the taxable income (or loss) of BTND, LLC, a limited liability company, was allocated to its members. Therefore, no provision or liability for income taxes has been included in these consolidated financial statements for these relevant periods. As a result of the merger and becoming a taxable entity, the Company recorded a deferred tax liability of $89,000, by a debit to income tax expense, for temporary differences between financial reporting and the income tax basis of the existing assets and liabilities at that date.

Income tax provision for the six and three month period ended June 28, 2015 consists of the following:

	June 28, 2015
Current tax expense	$61,000
Deferred tax expense:	
Effect of change in tax status	89,000
Change in net deferred tax liability	(17,000)
Deferred tax expense	72,000
Total income tax expense	$133,000

The reconciliation of the results of applying the Company's effective statutory federal income tax rate of 35% for six months ended June 30, 2015 and June 29, 2014 to the Company's income before taxes and the Company's provision for income taxes is as follows:

	June 30, 2015	June 29, 2014
Federal Income Taxes	35.0 %	(35.0)%
State Income Taxes	5.0 %	(5.0)%
Effect of change in tax status	39.5 %	-
Nontaxable (income) loss of LLC	(20.5)%	40.0 %
	59.0 %	0.0 %

For federal and New York income tax purposes, the Company has approximately $130,000 of net operating loss carryforwards that expire through 2030.

Deferred tax assets are reduced by a valuation allowance when applicable. A valuation allowance is provided if, based upon available evidence, it is more likely than not that some or all of the deferred tax asset will not be realized.

Deferred income taxes reflect the net tax effects of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. Significant components of the Company's deferred tax assets and liabilities consisted of the following as of June 28, 2015:

	June 28, 2015
Net Operating Loss Carryforwards	$44,000
Valuation Allowance	(44,000)
Deferred Tax Assets	$-
Property and Equipment	$(72,000)
Deferred Tax Liabilities	$(72,000)
Net Deferred Tax Liability	$(72,000)

NOTE 9 – RELATED PARTY LEASE

On April 1, 2015 the Company entered into a lease agreement with BTND Checkers LLC for a possible restaurant property located in West St Paul, Minnesota. BTND Checkers LLC is majority owned by the controlling shareholders of the Company. The lease expires March 2017 and requires monthly base rent payments are $4,500. The lease is a triple-net lease, and therefore all expenses related to the operation, maintenance and upkeep of the property are to be paid by the Company. The base rent due under the lease is summarized as follows:

Year	Annual Base Rent
2015	$40,500
2016	54,000
2017	13,500
Total	$108,000

Total rent expense charged to the operations of the Company for the six month and three months ended June 28, 2015 was $13,500.

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

This discussion and analysis should be read in conjunction with Item 1 above and with the audited consolidated financial statements for the years ended December 28, 2014 and December 29, 2013 contained in a Current Report on Form 8-K that we filed with the Securities and Exchange Commission ("**SEC**") on April 21, 2015 and subsequently amended on May 15, 2015 and June 17, 2015 (the "**Form 8-K**"). This discussion and analysis contains forward-looking statements that involve risks, uncertainties and assumptions. Outcomes may differ materially from our expectations. For more information, we direct you to the sections "Risk Factors" and "Forward-Looking Statements" in those current reports. We make no guarantees regarding outcomes, and assume no obligations to update the forward-looking statements herein, except pursuant to law.

Overview

We develop, own and operate "Burger Time" fast food restaurants. Our restaurants feature a wide variety of burgers and other affordably priced foods such as chicken sandwiches, pulled pork sandwiches, sides and soft drinks. As of August 14, 2015, we owned nine Burger Time restaurants, eight of which are in operation and all of which are located in the upper Midwest. Our revenues are derived from the sale of food and beverages at our restaurants.

Our operating principles include: (i) offering bigger burgers and more value for the money; (ii) offering a limited menu to permit the maximum attention to quality and speed of preparation; (iii) providing fast service by way of single and double drive-thru designs and a computerized point-of-sale system at some of our restaurants that expedites the ordering and preparation process; and (iv) great tasting quality food made fresh to order at a fair price. Our primary strategy is to serve the drive-thru and take-out segment of the quick-service restaurant industry.

We operate in the fast food hamburger category of the quick service restaurant ("**QSR**") segment of the restaurant industry. The QSR segment comprises fast food restaurants characterized by limited menus, limited or no table service and fast service. In the United States, the QSR segment is the largest segment of the restaurant industry and has demonstrated growth over a long period of time.

Growth Strategies and Outlook

We plan to continue to expand our business, drive comparable restaurant sales growth and enhance our competitive positioning by executing on the following strategies:

- expand our restaurant base;
- increase our comparable restaurant sales; and
- Expanding our menu to satisfy the morning day-part by adding breakfast items and increasing our appeal to families by adding ice cream products and shakes.

We believe that we are well-positioned to take advantage of significant growth opportunities because of our relatively low new restaurant opening costs, disciplined business model and low financing costs. We plan to expand our restaurant base by opening new company-owned restaurants and by developing a franchise program that we expect to introduce in fiscal 2016. We expect to open an estimated three to six company-operated restaurants in fiscal 2015 and six to eight company-operated restaurants in fiscal 2016 in existing and new markets in the Midwest.

Our expansion goals are to build on the success of our business model. We seek to site our restaurants on improved real estate where a former drive-through restaurant existed. We believe that we will be able to purchase these sites at a substantial discount to replacement cost or the cost we otherwise would pay to build out new improvements, which increases our return on investment. Moreover, this approach eliminates the need to negotiate with local planning, zoning and other authorities, which could otherwise take months or longer to gain approval to build a new restaurant. Past experience show that this lower entry costs help us to become profitable in the first year.

Properties that meet our parameters have proven to be readily available over the last several years, though there is no guarantee this condition will continue.

Ownership of the real estate allows us to enjoy the benefit of lower operating costs because of low interest rate loans instead of leasing. We also believe that the real estate we purchase at a significant discount to replacement cost will increase in value do to inflation in future years. This ownership also reduces risks and strengthens our leverage to purchase additional stores. Locking in low, long-term interest rate mortgages will also lock in predictable returns for the term of the loans. We believe that interest rates and inflation will be increasing in the coming years and we see view as advantageous the ability to lock in these rates as we buy properties.

To increase comparable restaurant sales, we are considering serving the morning day part by adding a breakfast menu and by offering ice cream products during the day and night time day parts. We believe we have an opportunity to enhance our profitability as we benefit from increased economies of scale. However, these growth rates cannot be guaranteed.

Highlights

Sales during the second quarter of 2015 were up by $156,136, or 11%, compared to the second quarter of fiscal 2014, as the upper Midwest enjoyed unusually warm spring weather coupled with favorable economic conditions in the markets we serve which are continue to boast high employment as a result of the growth of the oil and gas industry.

The price of beef, our primary commodity, declined during the 2015 quarter compared to the comparable 2014 period.

These factors, among others, contributed to a growth in income before income tax for the quarter ended June 28, 2015 of just over $58,000, or 53%, compared to the second quarter of 2014

During the second quarter of 2015, we entered into a lease agreement with a related entity with respect to property in West St. Paul, Minnesota where will construct our ninth restaurant. The space previously had been used as a fast food burger restaurant and its footprint and many of its existing fixtures and features can be employed in our restaurant. Accordingly, we believe that we will be able complete renovations at this space at a reasonable price, within our allowable budget. We expect to open our new restaurant in the fourth quarter of 2015.

Critical Accounting Policies and Use of Estimates

The preparation of our consolidated financial statements in accordance with generally accepted accounting principles (“GAAP”) requires us to make estimates and judgments that affect our reported amounts of assets, liabilities, revenue, and expenses, and related disclosure of contingent assets and liabilities. We base our estimates on historical experience and on various other assumptions that we believe to be reasonable under current circumstances in making judgments about the carrying value of assets and liabilities that are not readily available from other sources. We evaluate our estimates on an on-going basis. Actual results may differ from these estimates under different assumptions or conditions.

Accounting policies are an integral part of our financial statements. A thorough understanding of these accounting policies is essential when reviewing our reported results of operations and our financial position. Management believes that the critical accounting policies and estimates discussed below involve the most difficult management judgments, due to the sensitivity of the methods and assumptions used. Our significant accounting policies are described in Note 1 to our consolidated financial statements included elsewhere in this report.

There have been no material changes to our critical accounting policies or uses of estimates since our annual report on Form 8-K.

Recent Accounting Pronouncements

Accounting Standards Updates issued but not effective for the Company until after December 28, 2014 are not expected to have a material effect on the Company's consolidated financial statements.

JOBS Act

We presently qualify as an "emerging growth company" ("EGC") under section 2(a) of the Securities Act, pursuant to the Jumpstart Our Business Startups Act of 2012 (the "JOBS Act"). An EGC has reduced public company reporting, accounting, and corporate governance requirements. We may take advantage of some of these benefits. In addition, the JOBS Act provides that an EGC can take advantage of an extended transition period for complying with new or revised accounting standards, delaying the adoption of these accounting standards until they would apply to private companies.

We will cease to be an EGC following the earliest of (i) five years after our IPO, (ii) $1.0 billion in annual revenue, (iii) $700.0 million in common stock market capitalization held by non-affiliates, and (iv) $1.0 billion in non-convertible debt security issuance on a three-year rolling basis.

Key Financial Definitions

Revenue

Our revenue is derived from sales of food and beverages at our restaurants.

Food and Paper Costs

Food and paper costs include the direct costs of food, beverages, and packaging. These vary with sales volumes, menu mix, and commodity prices.

Labor and Related Expenses

Labor and related expenses include wages, payroll taxes, workers' compensation expense, benefits, and bonuses paid to our restaurant management teams. We expect labor expense to increase proportionately with restaurant revenue. Labor expense is influenced by minimum wages, payroll taxes, workers' compensation claims, health care costs, and restaurant performance.

Occupancy Costs and Other Operating Expenses

Occupancy costs include rent and real estate taxes. Other restaurant operating expenses include utilities, advertising, credit card processing fees, supplies, and repairs and maintenance.

General and Administrative Expenses

General and administrative expenses are associated with corporate and administrative functions that support the development and operations of our restaurants, including compensation, benefits, travel expenses, stock compensation costs, and legal and professional fees. General and administrative expenses also include pre-opening costs and expenses above the restaurant level.

Depreciation and Amortization

Depreciation and amortization consist primarily of fixed asset depreciation, including of equipment and leasehold improvements.

Loss on Disposal of Assets

Loss on disposal of assets includes losses from retirement, replacement, or write-off of equipment and leasehold improvements.

Interest Expense, Net

Interest expense, net, consists primarily of interest on our outstanding debt. Debt issuance costs are amortized, at cost, over the life of related debt.

Comparison of Results of Operations for the Thirteen and Twenty-Six Weeks Ended June 28, 2015 and June 29, 2014

Our operating results for the thirteen weeks ended June 28, 2015, and June 29, 2014, in absolute terms, and expressed as percentages of revenue, are compared below.

	Thirteen Weeks Ended					
	June 28, 2015		June 29, 2014		Increase/ Decrease	
	($)	(%)	($)	(%)	($)	(%)
Statement of Operations Data:						
Revenue	$1,639,047	100 %	$1,482,911	100 %	$156,136	11 %
Cost of Operations						
Food and Paper Costs	645,378	39 %	602,504	41 %	42,874	7 %
Labor and Related Expenses	435,122	27 %	432,054	29 %	3,068	*
Occupancy & Other Operating Expenses	191,773	12 %	173,395	12 %	18,378	11 %
Restaurant Operating Expenses	1,272,273	78 %	1,207,953	81 %	64,320	5 %
General & Administrative Expenses	143,275	9 %	126,264	9 %	17,011	14 %
Depreciation & Amortization	44,199	2 %	25,111	2 %	19,088	76 %
Total Costs & Expenses	1,459,747	89 %	1,359,328	92 %	100,419	7 %
Income from Operations	179,300	11 %	123,583	8 %	55,717	45 %
Interest Expense, net	(12,000)	*	(14,290)	*	(2,290)	(16)%
Income Before Income Tax	167,300	10 %	109,293	7 %	58,007	53 %
Income Tax Expense	(133,000)	(8)%	-	-	133,000	N/A
Net Income	$34,300	2 %	$109,293	7 %	$(74,993)	(69)%

* Less than 1%.

Our operating results for the twenty-six weeks ended June 28, 2015, and June 29, 2014, in absolute terms, and expressed as percentages of revenue, are compared below.

	Twenty Six Weeks Ended					
	June 28, 2015		June 29, 2014		Increase/ Decrease	
	($)	(%)	($)	(%)	($)	(%)
Statement of Operations Data:						
Revenue	$2,896,224	100 %	$2,545,928	100 %	$350,296	14 %
Cost of Operations						
Food and Paper Costs	1,169,042	40 %	1,022,033	40 %	147,009	14 %
Labor and Related Expenses	819,674	28 %	779,972	31 %	39,702	5 %
Occupancy & Other Operating Expenses	345,932	12 %	327,297	13 %	18,635	6 %
Restaurant Operating Expenses	2,334,648	80 %	2,129,302	84 %	205,346	10 %

General & Administrative Expenses	256,493	9 %	205,965	8 %	50,528	25 %
Depreciation & Amortization	54,855	2 %	50,222	2 %	4,633	9 %
Total Costs & Expenses	2,645,996	91 %	2,385,489	94 %	260,507	11 %
Income from Operations	250,228	9 %	160,439	6 %	89,789	56 %
Interest Expense, net	(24,702)	1 %	(29,062)	1 %	(4,360)	(15)%
Income Before Income Tax	225,526	8 %	131,377	5 %	94,149	72 %
Income Tax Expense	(133,000)	5 %	-	-	133,000	N/A
Net Income	$95,526	3 %	$131,377	5 %	$(35,851)	(27)%

* Less than 1%.

Restaurant Revenue

For the quarter, restaurant revenue increased $156,136, or 11%, compared to the second quarter of fiscal 2014. The growth in restaurant revenue was due primarily to unusually warm spring weather and favorable economic conditions in the markets we serve which are enjoying high employment as a result of the growth of the oil and gas industry and the increase in customer traffic as a result of these factors compared to the prior year. Same store sales increased by 11% during the quarter ending June 28, 2015 compared to the prior year quarter.

Year-to-date, restaurant revenue increased $350,296, or 14%, from the comparable period in the prior year. The growth in restaurant sales was due primarily to the unseasonably warm weather experienced by upper Midwest in the geographic region where the Company's restaurants operate. Same store sales increased by 14.1% during the twenty six weeks ending June 28, 2015 from the comparable period in the prior year.

Food and Paper Costs

For the quarter, food and paper costs increased $42,874, or 7% compared to the second quarter of fiscal 2014 due to a $39,482 increase in food costs and $3,392 increase in paper costs as a result of increased use of packaging products commensurate with increased sales. Year to date, food and paper costs increased $147,009, or 14% from the comparable period in the prior year due to a $138,595 increase in food costs and a $8,414 increase in paper costs as a result of increased use of packaging products commensurate with increased sales.

For the quarter, food and paper costs as a percentage of restaurant revenue were 39% in second quarter of 2015 and 41% in the second quarter of 2014. This percentage was down 2% due to higher gross profit on increased sales. Year to date, food and paper costs as a percentage of restaurant remained unchanged at 40% due to management's ability to maintain gross profit margins in this area by raising the price of products in response to the increased commodity costs.

Labor and Related Expenses

For the quarter, labor and related expenses increased $3,068, or less than 1%, compared to the second quarter of fiscal 2014. Year to date, labor and related expenses increased $39,702, or 5% from the comparable period in the prior year. These increases were attributable primarily to higher labor costs resulting from increased hours as a result of increased sales, higher average hourly wages, especially in western North Dakota, where wage pressures continue to be driven by competition for employees to work in the oil fields. These increases were partially offset by lower medical insurance costs, due to restructuring the health care plan.

For the quarter, labor and related expenses as a percentage of company-operated restaurant revenue were 27%, from 29% in the comparable period in the prior year. Year-to-date, labor and related expenses as a percentage of restaurant revenue were 28%, from 31% in the comparable period in the prior year. These decreases were due primarily to the increase in same store sales and maintaining current staffing levels, while being partially offset by increased labor costs resulting from increased hours as a result of increased sales, higher average hourly wages, especially in western North Dakota, where wage pressures are driven by competition for employees to work in the oil fields.

Occupancy and Other Operating Expenses

For the quarter, occupancy and other operating expenses increased $18,378, or 11%, compared to the second quarter of fiscal 2014. This increase was attributable primarily to the costs of repair work done on various store locations during the quarter. Year to date, occupancy and other operating expenses increased $18,635, or 6%, in the comparable period in the prior year.

Occupancy and other operating expenses as a percentage of restaurant revenue were 12% for both the current and prior year quarters. For the quarter, the relative stability of occupancy and other operating expenses as a percentage of restaurant revenue resulted primarily from adhering to operational procedures and company management policies for store operations. Year-to-date, occupancy and other operating expenses as a percentage of restaurant revenue were 12%, from 13% in the comparable period of the prior year. This relative decrease was primarily due to continued efforts to standardize the management and operation of stores.

Depreciation and Amortization Costs

For the quarter, depreciation and amortization costs increased $19,088, or 76%, compared to the second quarter of fiscal 2014. The increase was due primarily to a recapturing of depreciation from prior periods, offset by declining depreciation expense in our aging restaurants and equipment. Year to date, depreciation and amortization costs increased $4,633, or 9%, in the comparable prior year period.

Depreciation and amortization costs as a percentage of total revenue were 2% for the quarter and for the comparable period of the prior year. Year-to-date, depreciation and amortization costs as a percentage of total revenue were 2%, the same as in the comparable period of the prior year. This relative stability in depreciation and amortization costs was due primarily to stabilization in the number of stores and lack of significant expansion or acquisition of capital assets during the relevant periods.

General and Administrative Expenses

For the quarter, general and administrative expenses increased $17,011, or 14%, compared to the second quarter of fiscal 2014. The increase was attributable primarily to pre-opening costs incurred for the new store in St. Paul, Minnesota of $21,327, professional and other costs associated with the consummation of the Merger and general and administrative expenses incurred in connection with that transaction being higher in the second quarter of fiscal 2015, and officer compensation increasing by approximately $50,000. These increases were partially offset by lower executive travel expenses related to reviewing prospective properties and the reversal of an accrual for estimated finance fees associated with the transfer of debt of approximately $67,000.

For the quarter, general and administrative expenses as a percentage of total revenue were 9% in the fiscal 2015 period, compared to 9% in fiscal 2014 period. This relative stability was due primarily to the increased costs noted above, while being offset by increased revenue. Year-to-date, general and administrative expenses as a percentage of total revenue were 9%, from 8% in the comparable period of the prior year. These increases were due primarily to the increased costs identified above.

Interest Expense, Net

For the quarter, interest expense, net, decreased $2,290, or 16%, compared to the second quarter of fiscal 2014. Year to date, interest expense, net, decreased $4,360, or 15%. These decreases were was due primarily to lower principal balances. Interest expenses as a percentage of total revenue were 1% or less in all periods.

Liquidity and Capital Resources

Our primary sources of liquidity and capital resources have been cash provided from operations and cash and cash equivalents. Our primary requirements for liquidity and capital are new restaurants, existing restaurant capital investments (maintenance), development of a franchise program, interest payments on our debt, and working capital and general corporate needs. Our working capital requirements are not significant, since our customers pay for their purchases in cash or by payment card (credit or debit) at the time of sale. Thus, we are able to sell many of our inventory items before we have to pay our suppliers for them. Our restaurants do not require significant inventories or receivables.

As of June 28, 2015, we had a working capital deficit of $153,271. Cash and cash equivalents for the period were up $157,140 from the comparable 2014 period, as we used less cash to pay internal and external expenses incurred for distributions. Increases in sales partially contributed to the increase in cash and cash equivalents, while being partially offset by increases of $39,595 in accounts receivable and $2,552 in inventory.

We anticipate that working capital deficits may be incurred in the future and possibly increase if and when we open new restaurants.

We believe that we will require significant additional capital to achieve our short and long-term objectives of opening three to six restaurants in fiscal 2015 in existing and new markets in the Midwest. We estimate an average total cash investment of $470,000 for each new restaurant. This figure includes cash allocated to the acquisition of real estate which we estimate at $350,000, for which we will contribute $87,500 of the purchase price in cash, or 25%, and the balance of which, $262,500, or 75%, that we expect to finance through third parties. Other preopening and opening costs associated with new restaurants, which we estimate will be approximately $382,500, include fixtures, construction, equipment, inventory, training, advertising, licensing and permitting, and miscellaneous costs. Real estate and finance costs may vary materially by location.

Currently, we are not generating sufficient cash flow from operations to fund the development of multiple new restaurants and will require financing to execute our plans. We may seek to raise such funds by way of equity or debt financings. Any debt financing secured by us in the future could involve restrictive covenants relating to our capital-raising activities and other financial and operational matters, which might make it more difficult for us to obtain additional capital and to pursue business opportunities, including opening new restaurants. We might not be able to obtain additional financing on terms favorable to us, if at all. If we are unable to obtain adequate financing or financing on terms satisfactory to us when we require it, our ability to open new restaurants and to respond to business challenges could be significantly limited.

Moreover, opening new restaurants entails numerous risks, including that new restaurants may not be profitable. The failure of new restaurants to perform as planned would have a material adverse effect on our business, financial condition and results of operations. This risk and the others we may encounter in opening new restaurants are described under the heading "**Business - Risk Factors**."

In addition, we will need additional capital to fund the development of a franchise program, the amount of which we have not calculated. We anticipate that we will incur costs in connection with the development of a franchise program relating to the preparation of franchise offering materials, franchise manuals and operating procedures for our franchisees, and federal and state filing costs to register as a franchise. In addition, we will have to dedicate a portion of our managerial and administrative function to franchise activities, including advertising and other costs, and we may need to hire an individual dedicated to managing our franchise operations.

Cash Flows:

The following table presents summary cash flow information for the periods indicated.

	Twenty-Six Weeks Ended	
	June 28, 2015	**June 29, 2014**
Net cash provided by operating activities	$282,466	$162,387
Net cash used in investing activities	(8,191)	(30,398)
Net cash used in financing activities	(196,554)	(138,391)

Net (decrease) increase in cash	$77,721	$(6,402)

Operating Activities

For the twenty-six weeks ended June 28, 2015, net cash provided by operating activities increased by $120,079 compared to the comparable period in fiscal 2014. This improvement was due primarily to increased net income from operations.

Investing Activities

For the twenty-six weeks ended June 28, 2015, net cash used in investing activities decreased by $22,207 compared to the comparable period in fiscal 2014. This decrease was due primarily to our remaining relatively static with respect to purchases and sales of assets such as properties and new equipment.

Financing Activities

For the twenty-six weeks ended June 28, 2015, net cash used by financing activities increased by $58,163 compared to the comparable period in fiscal 2014. This was due primarily to a distribution to BTND's equity holders and the payment of principal and interest under our long-term debt.

Contractual Commitments

On April 1, 2015, the Company entered into a 3-year lease with a related party for restaurant property located in West St. Paul, Minnesota. The lease expires March 2017 and requires monthly base rent payments of $4,500. The Company's total obligation under the life of the lease is $108,000. The lease is a triple-net lease, and therefore all expenses related to the operation, maintenance and upkeep of the property are to be paid by the Company. The annual base rent due under the lease is summarized is $40,500 for 2015, $54,000 for 2016, and $13,500 for 2017.

Other than as described above, our contractual commitments outstanding on June 28, 2015, have not changed materially since those set forth in our Current Report on Form 8-K filed with the SEC on April 21, 2015. These relate principally to (i) future debt payments and (ii) interest payments.

Off-Balance Sheet and Other Arrangements.

We did not have any off-balance sheet or similar arrangements at June 28, 2015 and December 28, 2014.

Item 3. Qualitative and Quantitative Disclosure about Market Risk

Inflation

Inflation has an impact on food, paper, construction, utility, labor and benefits, general and administrative, and other costs, all of which can materially impact our operations. We have a substantial number of hourly employees who are paid wage rates at or based on the applicable federal or state minimum wage, and increases in the minimum wage will increase our labor costs.

Commodity Price Risk

We are exposed to market price fluctuation in food product prices. Given the historical volatility of certain of our food product prices, including beef, chicken, other proteins, grains, produce, dairy products, and cooking oil, these fluctuations can materially impact our food and beverage costs. Our ability to recover increased costs through higher pricing is, at times, limited by the competitive environment in which we operate. We do not enter into pricing agreements with any of our suppliers to manage these risks. Beef is our largest single food purchase and the price we pay for beef fluctuates weekly based on beef commodity prices. We do not currently manage this risk with commodity future and option contracts. As of December 28, 2014, the close of our last fiscal year, a ten percent increase in the cost of beef would result in approximately $98,000 of additional food costs for the Company annually.

Seasonality

Seasonal factors and the timing of holidays cause our revenue to fluctuate from quarter to quarter. Our revenue per restaurant is typically slightly lower in the first and fourth quarters due to holiday closures and the impact of cold weather at all of our locations. Adverse weather conditions may also affect customer traffic, especially in the first and fourth quarters, when customers do not use our outdoor seating areas, which impacts the use of these areas and may adversely affect our revenue.

Item 4. Controls and Procedures.

Evaluation of Disclosure Controls and Procedures

As of June 28, 2015, management performed, with the participation of our Principal Executive Officer, who also is our Principal Financial Officer, and who we refer to in this quarterly report as our PEO, an evaluation of the effectiveness of our disclosure controls and procedures as defined in Rules 13a-15(e) and 15d-15(e) of the Exchange Act. Our disclosure controls and procedures are designed to ensure that information required to be disclosed in the reports we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to our management, including our PEO, to allow timely decisions regarding required disclosures. Based upon that evaluation, our PEO concluded that as of such date, our disclosure controls and procedures were not effective as of such date because of the existence of a material weakness in our internal control over financial reporting as described below.

Management is responsible for establishing and maintaining adequate internal control over financial reporting, ("ICFR") as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act. ICFR is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements in accordance with generally accepted accounting principles in the United States, or GAAP.

Because of its inherent limitations, ICFR may not prevent or detect misstatements. Also, projection of any evaluation of effectiveness to future periods is subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. Accordingly, even an effective system of ICFR will provide only reasonable assurance with respect to financial statement preparation.

Management identified the following material weakness in our internal control over financial reporting as of December 28, 2014:

- Due to the Company's size it has limited internal accounting controls because there is minimal segregation of duties.

- The Company does not have a system of financial reporting internal controls that fully prepares consolidated financial statements and disclosures that are fairly presented in conformity with accounting principles generally accepted in the United States of America.

- The Company does not have written documentation authorizing certain transactions with its members/officers. Written documentation for such transactions is important to support the payments and to provide documentation for preparing accurate consolidated financial statements and adherence to regulatory rules and regulations.

- Certain significant corporate asset and liabilities over the years have not been properly recorded in the Company's name with the proper agencies including lending institutions.

Changes in Internal Control over Financial Reporting

There were no changes in our internal control over financial reporting (as defined in Exchange Act Rules 13a–15(f) and 15d–15(f)) during the fiscal quarter ended June 28, 2015 that materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II — OTHER INFORMATION

Item 1. Legal Proceedings.

There are presently no material pending legal proceedings to which the Company is a party or as to which any of its property is subject, and no such proceedings are known to the Company to be threatened or contemplated against it.

Item 1A. Risk Factors.

As a "smaller reporting company" as defined by Item 10 of Regulation S-K, the Company is not required to provide this information.

A discussion of the significant risks associated with investments in our securities, as well as other matters, is set forth in our Form 8-K.

There have been no material changes from the risk factors previously disclosed in the Form 8-K.

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

None.

Item 3. Defaults Upon Senior Securities.

None.

Item 4. Mine Safety Disclosures.

N/A

Item 5. Other Information.

Related Party Transaction

On April 1, 2015 the Company entered into a 3-year lease agreement with BTND Checkers LLC for a restaurant property located in West St Paul, Minnesota. BTND Checkers LLC is majority owned by the controlling shareholders of the Company. The lease expires March 2017 and requires monthly base rent payments are $4,500. The Company's total obligation under the life of the lease is $108,000. The lease is a triple-net lease, and therefore all expenses related to the operation, maintenance and upkeep of the property are to be paid by the Company. The annual base rent due under the lease is summarized is $40,500 for 2015, $54,000 for 2016, and $13,500 for 2017. Management of the Company believes that the rent and other terms are at fair market value.

Item 6. Exhibits.

Exhibit	Description

10.16	Lease Agreement dated April 1, 2015 between the registrant and BTND Checkers, LLC.
31.1	Certification of the Company's Principal Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, with respect to the registrant's Quarterly Report on Form 10-Q for the quarter ended June 28, 2015.
31.2	Certification of the Company's Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, with respect to the registrant's Quarterly Report on Form 10-Q for the quarter ended June 28, 2015.
32.1*	Certification of the Company's Principal Executive Officer and Principal Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes Oxley Act of 2002.
101.INS	XBRL Instance Document
101.SCH	XBRL Taxonomy Extension Schema Document
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document
101.LAB	XBRL Taxonomy Extension Label Linkbase Document
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document

* Pursuant to Commission Release No. 33-8238, this certification will be treated as "accompanying" this Quarterly Report on Form 10-Q and not "filed" as part of such report for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liability of Section 18 of the Securities Exchange Act of 1934, as amended, and this certification will not be deemed to be incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, except to the extent that the registrant specifically incorporates it by reference.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

IT'S BURGER TIME RESTAURANT GROUP, INC.

Date: August 21, 2015

By: */s/ Gary Copperud*
Name: Gary Copperud
Title: President, Principal Executive Officer
and Principal Financial Officer

EXHIBIT 10.16

COMMERCIAL LEASE AGREEMENT

THIS LEASE (this "Lease") dated this 1st day of April, 2015

BETWEEN:

BTND Checkers LLC of
405 Main Ave, Suite 2D
West Fargo, North Dakota, 58078
Telephone: 701-277-0080
(the "Landlord")

OF THE FIRST PART

- AND -
BTND LLC of
405 Main Ave W, Suite 2D
West Fargo, North Dakota, 58078
(the "Tenant")

OF THE SECOND PART

IN CONSIDERATION OF the Landlord leasing certain premises to the Tenant, the Tenant leasing those premises from the Landlord and the mutual benefits and obligations set forth in this Lease, the receipt and sufficiency of which consideration is hereby acknowledged, the Parties to this Lease (the "Parties") agree as follows:

Definitions

1. When used in this Lease, the following expressions will have the meanings indicated:

   a. "Additional Rent" means all amounts payable by the Tenant under this Lease except Base Rent, whether or not specifically designated as Additional Rent elsewhere in this Lease;

   b. "Building" means all buildings, improvements, equipment, fixtures, property and facilities from time to time located at 1011 Robert St South, West St Paul, MN, 55118, as from time to time altered, expanded or reduced by the Landlord in its sole discretion;

   c. "Common Areas and Facilities" mean:

      i. those portions of the Building areas, buildings, improvements, facilities, utilities, equipment and installations in or forming part of the Building which from time to time are not designated or intended by the Landlord to be leased to tenants of the Building including, without limitation, exterior weather walls, roofs, entrances and exits, parking areas, driveways, loading docks and area, storage, mechanical and electrical rooms, areas above and below leasable premises and not included within leasable premises, security and alarm equipment, grassed and landscaped areas, retaining walls and maintenance, cleaning and operating equipment serving the Building; and

      ii. those lands, areas, buildings, improvements, facilities, utilities, equipment and installations which serve or are for the useful benefit of the Building, the tenants of the Building or the Landlord and those having business with them, whether or not located within, adjacent to or near the Building and which are designated from time to time by the Landlord as part of the Common Areas and Facilities;

d. "Leasable Area" means the restaurant at 1011 Robert St South, West St Paul, MN, 55118;

e. "Premises" means the restaurant at 1011 Robert St South, West St Paul, MN, 55118;

f. "Proportionate Share" means a fraction, the numerator of which is the Leasable Area of the Premises and the denominator of which is the aggregate of the Leasable Area of all rentable premises in the Building.

g. "Rent" means the total of Base Rent and Additional Rent.

Leased Premises

2. The Landlord agrees to rent to the Tenant the restaurant municipally described as “MICHEL B ADDITION 3 9”, 1011 Robert St South, West St Paul, MN, 55118, (the "Premises"). The Premises will be used for only the following permitted use (the "Permitted Use"): As a quick service restaurant. Neither the Premises nor any part of the Premises will be used at any time during the term of this Lease by Tenant for any purpose other than the Permitted Use.

Term

3. The term of the Lease commences at 12:00 noon on April 1, 2015 and ends at 12:00 noon on March 31, 2017.

4. Should the Tenant remain in possession of the Premises with the consent of the Landlord after the natural expiration of this Lease, a new tenancy from month to month will be created between the Landlord and the Tenant which will be subject to all the terms and conditions of this Lease but will be terminable upon either party giving one month's notice to the other party.

Rent

5. Subject to the provisions of this Lease, the Tenant will pay a base rent of $4,500.00, payable per month, for the Premises (the "Base Rent"). In addition to the Base Rent, the Tenant will pay the following taxes to the appropriate government agencies: property taxes to Dakota County, MN, or any other authorized legal entity entitled to levy taxes upon the property.

6. The Tenant will pay the Base Rent on or before the First of each and every month of the term of this Lease to the Landlord.

Operating Costs

7. In addition to the Base Rent, the Tenant will pay as Additional Rent, without setoff, abatement or deduction, its Proportionate Share of all of the Landlord's costs, charges and expenses of operating, maintaining, repairing, replacing and insuring the Building including the Common Areas and Facilities from time to time and the carrying out of all obligations of the Landlord under this Lease and similar leases with respect to the Building ("Operating Costs").

8. Except as otherwise provided in this Lease, Operating Costs will not include debt service, depreciation, costs determined by the Landlord from time to time to be fairly allocable to the correction of construction faults or initial maladjustments in operating equipment, all management costs not allocable to the actual maintenance, repair or operation of the Building (such as in connection with leasing and rental advertising), work performed in connection with the initial construction of the Building and the Premises and improvements and modernization to the Building subsequent to the date of original construction which are not in the nature of a repair or replacement of an existing component, system or part of the Building.

9. Operating Costs will also not include the following:

a. any increase in insurance premiums to the center as a result of business activities of other Tenants;

b. the costs incurred or accrued due to the willful act or negligence of the Landlord or anyone acting on behalf of the Landlord;

c. structural repairs; or

d. costs for which the Landlord is reimbursed by insurers or covered by warranties.

10. The Tenant will pay:

a. To the Landlord, the Tenant's Proportionate Share of all real property taxes, rates, duties, levies and assessments which are levied, rated, charged, imposed or assessed by any lawful taxing authority (whether federal, state, district, municipal, school or otherwise) against the Building and the land or any part of the Building and land from time to time or any taxes payable by the Landlord which are charged in lieu of such taxes or in addition to such taxes, but excluding income tax upon the income of the Landlord to the extent that such taxes are not levied in lieu of real property taxes against the Building or upon the Landlord in respect of the Building.

b. To the lawful taxing authorities, or to the Landlord, as it may direct, as and when the same become due and payable, all taxes, rates, use fees, duties, assessments and other charges that are levied, rated, charged or assessed against or in respect of all improvements, equipment and facilities of the Tenant on or in default by the Tenant and in respect of any business carried on in the Premises or in respect of the use or occupancy of the Premises by the Tenant and every subtenant, licensee, concessionaire or other person doing business on or from the Premises or occupying any portion of the Premises.

11. For any rent review negotiation, the basic rent will be calculated as being the higher of the Base Rent payable immediately before the date of review and the Open Market Rent on the date of review.

<u>Landlord's Estimate</u>

12. The Landlord may, in respect of all taxes and Operating Costs and any other items of Additional Rent referred to in this Lease compute bona fide estimates of the amounts which are anticipated to accrue in the next following lease year, calendar year or fiscal year, or portion of such year, as the Landlord may determine is most appropriate for each and of all items of Additional Rent, and the Landlord may provide the Tenant with written notice and a reasonable breakdown of the amount of any such estimate, and the Tenant, following receipt of such written notice of the estimated amount and breakdown will pay to the Landlord such amount, in equal consecutive monthly installments throughout the application period with the monthly installments of Base Rent. With respect to any item of Additional rent which the Landlord has not elected to estimate from time to time, the Tenant will pay to the Landlord the amount of such item of Additional Rent, determined under the applicable provisions of this Lease, immediately upon receipt of an invoice setting out such items of Additional Rent. Within one hundred and twenty (120) days of the conclusion of each year of the term or a portion of a year, as the case may be, calendar year or fiscal year, or portion of such year, as the case may be, for which the Landlord has estimated any item of Additional Rent, the Landlord will compute the actual amount of such item of Additional Rent, and make available to the Tenant for examination a statement providing the amount of such item of Additional Rent and the calculation of the Tenant's share of that Additional Rent for such year or portion of such year. If the actual amount of such items of Additional Rent, as set out in the any such statement, exceeds the aggregate amount of the installments paid by the Tenant in respect of such item, the Tenant will pay to the Landlord the amount of excess within fifteen (15) days of receipt of any such statement. If the contrary is the case, any such statement will be accompanied by a refund to the Tenant of any such overpayment without interest, provided that the Landlord may first deduct from such refund any rent which is then in arrears.

Use and Occupation

13. The Tenant will use and occupy the Premises only for the Permitted Use and for no other purpose whatsoever. The Tenant will carry on business under the name of "It's Burger Time" and will not change such name without the prior written consent of the Landlord, such consent not to be unreasonably withheld. The Tenant will open the whole of the Premises for business to the public fully fixtured, stocked and staffed on the date of commencement of the term and throughout the term, will continuously occupy and utilize the entire Premises in the active conduct of its business in a reputable manner on such days and during such hours of business as may be determined from time to time by the Landlord.

14. The Tenant covenants that the Tenant will carry on and conduct its business from time to time carried on upon the Premises in such manner as to comply with all statutes, bylaws, rules and regulations of any federal, provincial, municipal or other competent authority and will not do anything on or in the Premises in contravention of any of them.

Quiet Enjoyment

15. The Landlord covenants that on paying the Base Rent and performing the covenants contained in this Lease, the Tenant will peacefully and quietly have, hold, and enjoy the Premises for the agreed term.

Distress

16. If and whenever the Tenant is in default in payment of any money, whether hereby expressly reserved or deemed as rent, or any part of the rent, the Landlord may, without notice or any form of legal process, enter upon the Premises and seize, remove and sell the Tenant's goods, chattels and equipment from the Premises or seize, remove and sell any goods, chattels and equipment at any place to which the Tenant or any other person may have removed them, in the same manner as if they had remained and been distrained upon the Premises, all notwithstanding any rule of law or equity to the contrary, and the Tenant hereby waives and renounces the benefit of any present or future statute or law limiting or eliminating the Landlord's right of distress.

Overholding

17. If the Tenant continues to occupy the Premises without the written consent of the Landlord after the expiration or other termination of the term, then, without any further written agreement, the Tenant will be a month-to-month tenant at a minimum monthly rental equal to twice the Base Rent and subject always to all of the other provisions of this Lease insofar as the same are applicable to a month-to-month tenancy and a tenancy from year to year will not be created by implication of law.

18. If the Tenant continues to occupy the Premises without the written consent of the Landlord at the expiration or other termination of the term, then the Tenant will be a tenant at will and will pay to the Landlord, as liquidated damages and not as rent, an amount equal to twice the Base Rent plus any Additional Rent during the period of such occupancy, accruing from day to day and adjusted pro rata accordingly, and subject always to all the other provisions of this Lease insofar as they are applicable to a tenancy at will and a tenancy from month to month or from year to year will not be created by implication of law; provided that nothing in this clause contained will preclude the Landlord from taking action for recovery of possession of the Premises.

Additional Rights on Reentry

19. If the Landlord reenters the Premises or terminates this Lease, then:

a. notwithstanding any such termination or the term thereby becoming forfeited and void, the provisions of this Lease relating to the consequences of termination will survive;

b. the Landlord may use such reasonable force as it may deem necessary for the purpose of gaining admittance to and retaking possession of the Premises and the Tenant hereby releases the Landlord from all actions, proceedings, claims and demands whatsoever for and in respect of any such forcible entry or any loss or damage in connection therewith or consequential thereupon;

c. the Landlord may expel and remove, forcibly, if necessary, the Tenant, those claiming under the Tenant and their effects, as allowed by law, without being taken or deemed to be guilty of any manner of trespass;

d. in the event that the Landlord has removed the property of the Tenant, the Landlord may store such property in a public warehouse or at a place selected by the Landlord, at the expense of the Tenant. If the Landlord feels that it is not worth storing such property given its value and the cost to store it, then the Landlord may dispose of such property in its sole discretion and use such funds, if any, towards any indebtedness of the Tenant to the Landlord. The Landlord will not be responsible to the Tenant for the disposal of such property other than to provide any balance of the proceeds to the Tenant after paying any storage costs and any amounts owed by the Tenant to the Landlord;

e. the Landlord may relet the Premises or any part of the Premises for a term or terms which may be less or greater than the balance of the term of this Lease remaining and may grant reasonable concessions in connection with such reletting including any alterations and improvements to the Premises;

f. after reentry, the Landlord may procure the appointment of a receiver to take possession and collect rents and profits of the business of the Tenant, and, if necessary to collect the rents and profits the receiver may carry on the business of the Tenant and take possession of the personal property used in the business of the Tenant, including inventory, trade fixtures, and furnishings, and use them in the business without compensating the Tenant;

g. after reentry, the Landlord may terminate the Lease on giving 5 days written notice of termination to the Tenant. Without this notice, reentry of the Premises by the Landlord or its agents will not terminate this Lease;

h. the Tenant will pay to the Landlord on demand:

i. all rent, Additional Rent and other amounts payable under this Lease up to the time of reentry or termination, whichever is later;

ii. reasonable expenses as the Landlord incurs or has incurred in connection with the reentering, terminating, reletting, collecting sums due or payable by the Tenant, realizing upon assets seized; including without limitation, brokerage, fees and expenses and legal fees and disbursements and the expenses of keeping the Premises in good order, repairing the same and preparing them for reletting; and

iii. as liquidated damages for the loss of rent and other income of the Landlord expected to be derived from this Lease during the period which would have constituted the unexpired portion of the term had it not been terminated, at the option of the Landlord, either:

   i. an amount determined by reducing to present worth at an assumed interest rate of twelve percent (12%) per annum all Base Rent and estimated Additional Rent to become payable during the period which would have constituted the unexpired portion of the term, such determination to be made by the Landlord, who may make reasonable estimates of when any such other amounts would have become payable and may make such other assumptions of the facts as may be reasonable in the circumstances; or

ii. an amount equal to the Base Rent and estimated Additional Rent for a period of six (6) months.

Renewal of Lease

20. Upon giving written notice no later than 60 days before the expiration of the term of this Lease, the Tenant may renew this Lease for an additional term. All terms of the renewed lease will be the same except for any signing incentives/inducements and this renewal clause and the amount of the rent. If the Landlord and the Tenant can not agree as to the amount of the Rent, the amount of the Rent will be determined by mediation. The Rent should be determined taking into consideration the market rent of simliarly improved premises in the market, as well as the location, use, age, and size of premises.

Tenant Improvements

21. The Tenant will obtain written permission from the Landlord before doing any of the following:

a. applying adhesive materials, or inserting nails or hooks in walls or ceilings other than two small picture hooks per wall;

b. painting, wallpapering, redecorating or in any way significantly altering the appearance of the Premises;

c. removing or adding walls, or performing any structural alterations;

d. installing a waterbed(s);

e. changing the amount of heat or power normally used on the Premises as well as installing additional electrical wiring or heating units;

f. placing or exposing or allowing to be placed or exposed anywhere inside or outside the Premises any placard, notice or sign for advertising or any other purpose; or

g. affixing to or erecting upon or near the Premises any radio or TV antenna or tower.

Utilities and Other Costs

22. The Tenant is responsible for the direct payment of the following utilities and other charges in relation to the Premises: electricity, natural gas, water, sewer, telephone, Internet and cable.

Insurance

23. The Tenant is hereby advised and understands that the personal property of the Tenant is not insured by the Landlord for either damage or loss, and the Landlord assumes no liability for any such loss. The Tenant is advised that, if insurance coverage is desired by the Tenant, the Tenant should inquire of Tenant's insurance agent regarding a Tenant's Policy of Insurance.

Attorney Fees

24. All costs, expenses and expenditures including and without limitation, complete legal costs incurred by the Landlord on a solicitor/client basis as a result of unlawful detainer of the Premises, the recovery of any rent due under the Lease, or any breach by the Tenant of any other condition contained in the Lease, will forthwith upon demand be paid by the Tenant as Additional Rent. All rents including the Base Rent and

Additional Rent will bear interest at the rate of Twelve (12%) per cent per annum from the due date until paid.

Governing Law

25. It is the intention of the Parties to this Lease that the tenancy created by this Lease and the performance under this Lease, and all suits and special proceedings under this Lease, be construed in accordance with and governed, to the exclusion of the law of any other forum, by the laws of the State of Minnesota, without regard to the jurisdiction in which any action or special proceeding may be instituted.

Severability

26. If there is a conflict between any provision of this Lease and the applicable legislation of the State of Minnesota (the 'Act'), the Act will prevail and such provisions of the Lease will be amended or deleted as necessary in order to comply with the Act. Further, any provisions that are required by the Act are incorporated into this Lease.

Assignment and Subletting

27. The Tenant will not assign this Lease, or sublet or grant any concession or license to use the Premises or any part of the Premises. An assignment, subletting, concession, or license, whether by operation of law or otherwise, will be void and will, at Landlord's option, terminate this Lease.

Bulk Sale

28. No bulk sale of goods and assets of the Tenant may take place without first obtaining the written consent of the Landlord, which consent will not be unreasonably withheld so long as the Tenant and the Purchaser are able to provide the Landlord with assurances, in a form satisfactory to the Landlord, that the Tenant's obligations in this Lease will continue to be performed and respected, in the manner satisfactory to the Landlord, after completion of the said bulk sale.

Additional Provisions

29. There are no other provisions

Care and Use of Premises

30. The Tenant will promptly notify the Landlord of any damage, or of any situation that may significantly interfere with the normal use of the Premises.

31. The Tenant will not make (or allow to be made) any noise or nuisance which, in the reasonable opinion of the Landlord, disturbs the comfort or convenience of other tenants.

32. The Tenant will not engage in any illegal trade or activity on or about the Premises.

33. The Landlord and Tenant will comply with standards of health, sanitation, fire, housing and safety as required by law.

Surrender of Premises

34. At the expiration of the lease term, the Tenant will quit and surrender the Premises in as good a state and condition as they were at the commencement of this Lease, reasonable use and wear and damages by the elements excepted.

Hazardous Materials

35. Tenant is responsible for any hazardous materials, including permitting, handling, disposal and any requisite legal responsibilities. Tenant will indemnify Landlord in regard to any material deemed to be hazardous that is the result of Tenant's actions.

Rules and Regulations

36. The Tenant will obey all rules and regulations posted by the Landlord regarding the use and care of the Building, parking lot, laundry room and other common facilities that are provided for the use of the Tenant in and around the Building on the Premises.

General Provisions

37. Any waiver by the Landlord of any failure by the Tenant to perform or observe the provisions of this Lease will not operate as a waiver of the Landlord's rights under this Lease in respect of any subsequent defaults, breaches or nonperformance and will not defeat or affect in any way the Landlord's rights in respect of any subsequent default or breach.

38. This Lease will extend to and be binding upon and inure to the benefit of the respective heirs, executors, administrators, successors and assigns, as the case may be, of each party to this Lease. All covenants are to be construed as conditions of this Lease.

39. All sums payable by the Tenant to the Landlord pursuant to any provision of this Lease will be deemed to be Additional Rent and will be recovered by the Landlord as rental arrears.

40. Where there is more than one Tenant executing this Lease, all Tenants are jointly and severally liable for each other's acts, omissions and liabilities pursuant to this Lease.

IN WITNESS WHEREOF the Parties to this Lease have duly affixed their signatures under hand and seal, or by a duly authorized officer under seal, on this 1st day of April, 2015.

BTND Checkers LLC (Landlord)

Per: */s/ Gary Copperud* (SEAL)

BTND LLC (Tenant)

Per: */s/ Gary Copperud* (SEAL)

EXHIBIT 31.1

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

I, Gary Copperud, certify that:

1. I have reviewed this quarterly report on Form 10-Q of It's Burger Time Restaurant Group, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. As the registrant's sole certifying officer, I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under my supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report my 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. As the registrant's sole certifying officer, I have disclosed, based on my 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.

Date: August 21, 2015

By: */s/ Gary Copperud*
Name: Gary Copperud
Title: President, Principal Executive Officer

EXHIBIT 31.2

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

I, Gary Copperud, certify that:

1. I have reviewed this quarterly report on Form 10-Q of It's Burger Time Restaurant Group, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. As the registrant's sole certifying officer, I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under my supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report my 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. As the registrant's sole certifying officer, I have disclosed, based on my 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.

Date: August 21, 2015

By: */s/ Gary Copperud*
Name: Gary Copperud
Title: Principal Financial 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, Gary Copperud, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that the Quarterly Report on Form 10-Q of It's Burger Time Restaurant Group, Inc. for the quarter ended June 28, 2015 fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and that information contained in such Quarterly Report on Form 10-Q fairly presents in all material respects the financial condition and results of operations of It's Burger Time Restaurant Group, Inc.

Date: August 21, 2015

By: */s/ Gary Copperud*
Gary Copperud
President, Principal Executive Officer
and Principal Financial Officer

* The foregoing certification is being furnished solely to accompany the Report pursuant to 18 U.S.C. section 1350 and is not being filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and is not to be incorporated by reference into any filing of the Company, whether made before or after the date hereof, regardless of any general incorporation language in such filing.

INCOME TAXES (Details 2) - USD ($)	Jun. 28, 2015	Dec. 28, 2014
Income Taxes Details 2		
Net Operating Loss Carryforwards	$ 44,000	
Valuation Allowance	$ (44,000)	
Deferred Tax Assets		
Property and Equipment	$ (72,000)	
Deferred Tax Liabilities	(72,000)	
Net Deferred Tax Liability	$ (72,000)	

LONG-TERM DEBT	6 Months Ended Jun. 28, 2015
Notes to Financial Statements	
NOTE 5 - LONG-TERM DEBT	The Company had the following long-term debt obligations:

	June 28, 2015	December 28, 2014
Note payable, with variable interest at prime plus 1.75% (minimum 5.00%), currently at 5.00%, payable in variable monthly installments, including interest through November 8, 2018, secured by all Company assets and the personal guaranty of a shareholder.	$ 193,178	$ 218,765
Unsecured note payable to related party with interest at 6.25%, payable in monthly installments of $12,242, including interest through June 1, 2020. Note paid in full with transfer of properties (See Note 6).	-	634,581
Note payable, secured by buildings located in Minnesota, payable in monthly installments of $3,710, including interest at 6.25%. Due June 2020.	142,028	-
Note payable, secured by buildings located in North Dakota, payable in monthly installments of $8,532, including interest at 6.25%. Due June 2020.	438,540	-
	773,746	853,346
Current Maturities	(167,692)	(161,314)
Total	$ 606,054	$ 692,032

Long-term debt is expected to mature as follows:

2015/2016	$ 167,692
2016/2017	177,173
2017/2018	187,832
2018/2019	142,228
2019/2020	98,821
	$ 773,746

RELATED PARTY LEASE (Details Narrative) - Jun. 28, 2015 - USD ($)	Total	Total
Related Party Lease Details Narrative		
Rent expense	$ 13,500	$ 13,500

PROPERTY AND EQUIPMENT	6 Months Ended
	Jun. 28, 2015
Notes to Financial Statements	
NOTE 4 - PROPERTY AND EQUIPMENT	Property and equipment consisted of the following at:

	June 28, 2015	December 28, 2014
Land	$ 266,285	$ 266,285
Equipment	1,476,594	1,468,403
Building	527,224	527,224
Vehicles	52,855	52,855
	2,322,958	2,314,767
Accumulated Depreciation	(1,486,923)	(1,432,068)
	$ 836,035	$ 882,699

Depreciation expense for the six months ended June 28, 2015 and June 29, 2014 was $54,855 and $50,222, respectively.

CONDENSED CONSOLIDATED BALANCE SHEETS - USD ($)	Jun. 28, 2015	Dec. 28, 2014
CURRENT ASSETS		
Cash and cash equivalents	$ 337,710	$ 259,989
Receivables	40,892	21,457
Employee Receivable	2,200	4,100
Inventory	45,818	49,414
Prepaid Insurance	5,970	1,788
TOTAL CURRENT ASSETS	432,590	336,748
PROPERTY AND EQUIPMENT - net	836,035	882,699
TOTAL ASSETS	1,268,625	1,219,447
CURRENT LIABILITIES		
Current Maturities of Long-Term Debt	167,692	161,314
Accounts Payable	219,184	133,767
Accrued Expenses	123,985	189,196
Accrued Distributions	14,000	$ 40,000
Income Taxes Payable	61,000	
TOTAL CURRENT LIABILITIES	585,861	$ 524,277
LONG-TERM LIABILITIES		
Long-Term Notes Payable, Less Current Maturities	606,054	$ 692,032
Deferred Income Taxes	72,000	
TOTAL LONG-TERM LIABILITIES	678,054	$ 692,032
TOTAL LIABILITIES	1,263,915	1,216,309
STOCKHOLDERS' EQUITY	4,710	3,138
TOTAL LIABILITIES AND STOCKHOLDER'S DEFICIT	$ 1,268,625	$ 1,219,447

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	6 Months Ended
	Jun. 28, 2015

Notes to Financial Statements

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

It' s Burger Time Restaurant Group, Inc. and its subsidiary (the "Company") develop and operate company owned fast-food burger restaurants, with locations in Minnesota, North Dakota, and South Dakota. The Company owned and operated eight restaurants in 2015 and 2014. In April 2015, the Company entered into a lease agreement for a ninth location and is currently in the process of opening this location for operations. See Note 9, "Related Party Lease".

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of It' s Burger Time Restaurant Group and its 100% owned subsidiary BTND, LLC. In addition, BTND, LLC owns 99% of BTND West, LLC. Significant intercompany accounts and transactions have been eliminated in consolidation. The 1% minority ownership of BTND West, LLC is not material and the Company has not presented the corresponding non-controlling interest within the consolidated financial statements.

Income Taxes

For the calendar year 2014 and through April 23, 2015 (effective date of merger, see Note 7), BTND, LLC operated and was treated as a limited liability company for federal and state income tax laws which provide that, in lieu of corporation income taxes, the members separately account for their prorata shares of the Company' s items of income, deductions, losses and credits. Therefore, these statements do not include any provisions for income taxes related to the Company for these relevant periods.

On April 23, 2015, the effective time of the merger (see Note 7), BTND, LLC became a wholly-owned subsidiary of a corporation organized under the laws of the State of Nevada. Accordingly, the Company began to account for income taxes in accordance with the standards on income taxes. As prescribed by these standards, the Company utilizes the asset and liability method of accounting for income taxes. Under this asset and liability method, deferred tax assets and liabilities are recognized for the estimated future tax consequences attributable to differences between the consolidated financial statements carrying amounts of existing assets and liabilities, and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates in effect for the year in which those temporary differences are expected to be recovered or settled. See Note 8, "Income Taxes". For the year ended December 27, 2015, the Company will file consolidated federal, Minnesota and North Dakota income tax returns.

The Company does not have any significant tax uncertainties that would require recognition or disclosure in the consolidated financial statements. The Company' s tax return are not currently being examined. With few exceptions, the Company is no longer subject to U.S. federal, Minnesota or North Dakota income tax examinations by tax authorities for years before 2012.

Reportable Segments

The Company' s restaurants are under the same trade name and are in the same geographical area. Because these restaurants have similar economic characteristics, the Company evaluates operating performance on an overall basis. Therefore, the Company' s restaurants are classified as one reportable segment.

LONG-TERM DEBT (Details 1) - USD ($)	Jun. 28, 2015	Dec. 28, 2014
Long-term Debt Details 1		
2015/2016	$ 167,692	
2016/2017	177,173	
2017/2018	187,832	
2018/2019	142,228	
2019/2020	98,821	
Long-term debt	$ 773,746	$ 853,346

INCOME TAXES (Details 1)	6 Months Ended	
	Jun. 30, 2015	**Jun. 29, 2014**
Income Taxes Details 1		
Federal Income Taxes	35.00%	(35.00%)
State Income Taxes	5.00%	(5.00%)
Effect of change in tax status	39.50%	
Nontaxable (income) loss of LLC	(20.50%)	40.00%
Total	59.00%	0.00%

SUBSEQUENT EVENTS	6 Months Ended Jun. 28, 2015
Notes to Financial Statements	
NOTE 3 - SUBSEQUENT EVENT	The Company has evaluated subsequent events through August 19, 2015, the date which the consolidated statements were available to be issued.

CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) - USD ($)	3 Months Ended		6 Months Ended	
	Jun. 28, 2015	Jun. 29, 2014	Jun. 28, 2015	Jun. 29, 2014
Condensed Consolidated Statements Of Operations				
SALES	$ 1,639,047	$ 1,482,911	$ 2,896,224	$ 2,545,928
Restaurant Operating Expenses				
Food and Paper Costs	645,378	602,504	1,169,042	1,022,033
Labor Costs	435,122	432,054	819,674	779,972
Occupancy Costs	63,178	64,423	131,544	132,747
Other Operating Expenses	128,595	108,972	214,388	194,550
Depreciation	44,199	25,111	54,855	50,222
Selling, General and Administrative	143,275	126,264	256,493	205,965
Total Costs and Expenses	1,459,747	1,359,328	2,645,996	2,385,489
Loss from operations	179,300	123,583	250,228	160,439
INTEREST EXPENSE	(12,000)	(14,290)	(24,702)	(29,062)
INCOME BEFORE INCOME TAX EXPENSE	167,300	$ 109,293	225,526	$ 131,377
INCOME TAX EXPENSE	(133,000)		(133,000)	
NET INCOME	$ 34,300	$ 109,293	$ 92,526	$ 131,377
EARNINGS PER SHARE				
Shares Outstanding, Basic and Diluted	$ 11,000,000	$ 11,000,000	$ 11,000,000	$ 11,000,000
Earnings Per Share	$ 0.003	$ 0.01	$ 0.008	$ 0.012

INCOME TAXES (Tables)	6 Months Ended Jun. 28, 2015

Income Taxes Tables

Summary of Income tax provision

Income tax provision for the six and three month period ended June 28, 2015 consists of the following:

	June 28, 2015
Current tax expense	$ 61,000
Deferred tax expense:	
Effect of change in tax status	89,000
Change in net deferred tax liability	(17,000)
Deferred tax expense	72,000
Total income tax expense	$ 133,000

Summary of statutory federal income tax

The reconciliation of the results of applying the Company' s effective statutory federal income tax rate of 35% for six months ended June 30, 2015 and June 29, 2014 to the Company' s income before taxes and the Company' s provision for income taxes is as follows:

	June 30, 2015	June 29, 2014
Federal Income Taxes	35.0%	(35.0)%
State Income Taxes	5.0%	(5.0)%
Effect of change in tax status	39.5%	-
Nontaxable (income) loss of LLC	(20.5)%	40.0%
	59.0%	0.0%

Deferred tax assets and liabilities

Significant components of the Company' s deferred tax assets and liabilities consisted of the following as of June 28, 2015:

	June 28, 2015
Net Operating Loss Carryforwards	$ 44,000
Valuation Allowance	(44,000)
Deferred Tax Assets	$ -
Property and Equipment	$ (72,000)
Deferred Tax Liabilities	$ (72,000)
Net Deferred Tax Liability	$ (72,000)

Document and Entity Information - shares	6 Months Ended Jun. 28, 2015	Aug. 18, 2015
Document And Entity Information		
Entity Registrant Name	ITS BURGER TIME RESTAURANT GROUP, INC.	
Entity Central Index Key	0001412068	
Document Type	10-Q	
Document Period End Date	Jun. 28, 2015	
Amendment Flag	false	
Current Fiscal Year End Date	--12-31	
Is Entity a Well-known Seasoned Issuer?	No	
Is Entity a Voluntary Filer?	Yes	
Is Entity's Reporting Status Current?	Yes	
Entity Filer Category	Smaller Reporting Company	
Entity Common Stock, Shares Outstanding		11,000,000
Document Fiscal Period Focus	Q2	
Document Fiscal Year Focus	2015	

RELATED PARTY LEASE (Tables)	6 Months Ended Jun. 28, 2015
Related Party Lease Tables	
Summary of related party lease	The base rent due under the lease is summarized as follows:

Year	Annual Base Rent
2015	$ 40,500
2016	54,000
2017	13,500
Total	$108,000

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) - USD ($)	6 Months Ended	
	Jun. 28, 2015	Jun. 29, 2014
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Income	$ 92,526	$ 131,377
Adjustments to Reconcile Net Income to Net Cash From Operating Activities:		
Depreciation	54,855	$ 50,222
Deferred Income Tax	72,000	
Changes in Operating Assets and Liabilities:		
Receivables	(19,435)	$ 17
Employee Receivable	1,900	
Inventory	3,596	$ (5,104)
Prepaid Insurance	(4,182)	(9,435)
Accounts Payable	85,417	(25,200)
Accrued Expenses	(65,211)	$ 20,510
Income Taxes Payable	61,000	
NET CASH FROM OPERATING ACTIVITIES	282,466	$ 162,387
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(8,191)	(30,398)
NET CASH USED IN INVESTING ACTIVITIES	(8,191)	(30,398)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal Payments on Long-Term Debt	(79,600)	(75,240)
Distributions to Members/Shareholders	(116,954)	(63,151)
NET CASH USED IN FINANCING ACTIVITIES	(196,554)	(138,391)
CHANGE IN CASH AND CASH EQUIVALENTS	77,721	(6,402)
CASH AND CASH EQUIVALENTS, BEGINNING OF THE PERIOD	259,989	186,972
CASH AND CASH EQUIVALENTS, END OF THE PERIOD	337,710	180,570
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:		
Cash Paid for Interest	$ 24,702	$ 29,062

INCOME TAXES

6 Months Ended
Jun. 28, 2015

Notes to Financial Statements

NOTE 8 - INCOME TAXES

For calendar year 2014 and through April 23, 2015, the taxable income (or loss) of BTND, LLC, a limited liability company, was allocated to its members. Therefore, no provision or liability for income taxes has been included in these consolidated financial statements for these relevant periods. As a result of the merger and becoming a taxable entity, the Company recorded a deferred tax liability of $89,000, by a debit to income tax expense, for temporary differences between financial reporting and the income tax basis of the existing assets and liabilities at that date.

Income tax provision for the six and three month period ended June 28, 2015 consists of the following:

	June 28, 2015
Current tax expense	$ 61,000
Deferred tax expense:	
Effect of change in tax status	89,000
Change in net deferred tax liability	(17,000)
Deferred tax expense	72,000
Total income tax expense	$ 133,000

The reconciliation of the results of applying the Company' s effective statutory federal income tax rate of 35% for six months ended June 30, 2015 and June 29, 2014 to the Company' s income before taxes and the Company' s provision for income taxes is as follows:

	June 30, 2015	June 29, 2014
Federal Income Taxes	35.0%	(35.0)%
State Income Taxes	5.0%	(5.0)%
Effect of change in tax status	39.5%	-
Nontaxable (income) loss of LLC	(20.5)%	40.0%
	59.0%	0.0%

For federal and New York income tax purposes, the Company has approximately $130,000 of net operating loss carryforwards that expire through 2030.

Deferred tax assets are reduced by a valuation allowance when applicable. A valuation allowance is provided if, based upon available evidence, it is more likely than not that some or all of the deferred tax asset will not be realized.

Deferred income taxes reflect the net tax effects of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. Significant components of the Company' s deferred tax assets and liabilities consisted of the following as of June 28, 2015:

	June 28, 2015
Net Operating Loss Carryforwards	$ 44,000
Valuation Allowance	(44,000)
Deferred Tax Assets	$ -
Property and Equipment	$ (72,000)
Deferred Tax Liabilities	$ (72,000)

Net Deferred Tax Liability	$ (72,000)

MERGER	6 Months Ended Jun. 28, 2015

Notes to Financial Statements

NOTE 7 - MERGER

On April 6, 2015, Pretoria Resources, Inc. (a public shell company; later changed its name to It' s Burger Time Restaurant Group, Inc.) entered into an Agreement and Plan of Merger (Agreement) with BTND, LLC and Titan Asset Advisors LLC, (as to certain limited provisions). BTND Merger Sub, LLC (a wholly-owned subsidiary of Pretoria Resources, Inc.) merged with and into the BTND, LLC, with the BTND, LLC remaining as the surviving entity and becoming a wholly-owned operating subsidiary of Pretoria Resources, Inc.

At the effective time of the merger, the legal existence of BTND Merger Sub LLC ceased and all of the outstanding membership interests in the Company immediately prior to the effective time of merger were cancelled, and a membership interest in BTND, LLC was issue to Pretoria Resources, Inc. Simultaneously, Pretoria Resources, Inc. issued to the former members of BTND, LLC, in consideration of the cancellation of their membership interests, an aggregate of 9,911,000 restricted shares of Pretoria Resource, Inc.' s common stock, par value $0.0001 per share, equal to 90.1% of the total number of shares of common stock outstanding after giving effect to the merger.

Under the Agreement, the merger may be unwound and the merger agreement terminated and cancelled in the event that the Company has not received gross proceeds from an offering of its securities equal to at least $2 million by a date that is 90 days after the closing of the merger, upon the determination of the members of the Company. The Agreement has since been modified to allow until September 4, 2015 for the Company to receive the gross proceeds of said offering of its securities equal to at least $2 million.

Under the Agreement, BTND, LLC issued to Titan a promissory note in the principal amount of $199,000 as additional consideration. This note is payable from proceeds received by the Company from the first sale of securities by the Company after the effective time (as defined in the Agreement) from which it receives gross proceeds equal to at least $2 million. The note bears interest at the rate of 1% per annum.

Because BTND, LLC owners as a group retained or received the larger portion of the voting rights in the consolidated entity and the Company' s management represents a majority of the management of the consolidated entity, BTND, LLC is considered the acquirer for accounting purposes and the Company accounted for the transaction as a reverse acquisition. The acquisition is accounted for as a recapitalization, since at the time of the transaction, Pretoria Resources, Inc. was a company with no or nominal operations, assets and liabilities. Consequently, the assets and liabilities and the historical operations reflected in future consolidated financial statements will be those of BTND, LLC at its historical cost basis.

The effect of the merger on earnings per share as presented on the consolidated statements of operations is based on the conversion rate of common stock for the membership interests of the Company and additional shares issued, retrospectively adjusted for presentation purposes, for the periods ended June 29, 2014.

INCOME TAXES (Details) - USD ($)	Jun. 28, 2015	Dec. 28, 2014
Income Taxes Details		
Current tax expense	$ 61,000	
Deferred tax expense:		
Effect of change in tax status	89,000	
Change in net deferred tax liability	(17,000)	
Deferred tax expense	72,000	
Total income tax expense	$ 133,000	

PROPERTY AND EQUIPMENT (Details) - USD ($)	Jun. 28, 2015	Dec. 28, 2014
Property and equipment gross	$ 2,322,958	$ 2,314,767
Accumulated Depreciation	(1,486,923)	(1,432,068)
Property and equipment net	836,035	882,699
Land [Member]		
Property and equipment gross	266,285	266,285
Equipment [Member]		
Property and equipment gross	1,476,594	1,468,403
Building [Member]		
Property and equipment gross	527,224	527,224
Vehicles [Member]		
Property and equipment gross	$ 52,855	$ 52,855

PROPERTY AND EQUIPMENT (Tables)	6 Months Ended Jun. 28, 2015
Property And Equipment Tables	
Summary of property and equipment	Property and equipment consisted of the following at:

	June 28, 2015	December 28, 2014
Land	$ 266,285	$ 266,285
Equipment	1,476,594	1,468,403
Building	527,224	527,224
Vehicles	52,855	52,855
	2,322,958	2,314,767
Accumulated Depreciation	(1,486,923)	(1,432,068)
	$ 836,035	$ 882,699

RELATED PARTY LEASE	6 Months Ended Jun. 28, 2015
Notes to Financial Statements	
NOTE 9 - RELATED PARTY LEASE	On April 1, 2015 the Company entered into a lease agreement with BTND Checkers LLC for a possible restaurant property located in West St Paul, Minnesota. BTND Checkers LLC is majority owned by the controlling shareholders of the Company. The lease expires March 2017 and requires monthly base rent payments are $4,500. The lease is a triple-net lease, and therefore all expenses related to the operation, maintenance and upkeep of the property are to be paid by the Company. The base rent due under the lease is summarized as follows:

Year	Annual Base Rent
2015	$ 40,500
2016	54,000
2017	13,500
Total	$ 108,000

Total rent expense charged to the operations of the Company for the six month and three months ended June 28, 2015 was $13,500.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies)	6 Months Ended Jun. 28, 2015
Summary Of Significant Accounting Policies Policies	
Nature of Operations	It' s Burger Time Restaurant Group, Inc. and its subsidiary (the "Company") develop and operate company owned fast-food burger restaurants, with locations in Minnesota, North Dakota, and South Dakota. The Company owned and operated eight restaurants in 2015 and 2014. In April 2015, the Company entered into a lease agreement for a ninth location and is currently in the process of opening this location for operations. See Note 9, "Related Party Lease".
Principles of Consolidation	The accompanying consolidated financial statements include the accounts of It' s Burger Time Restaurant Group and its 100% owned subsidiary BTND, LLC. In addition, BTND, LLC owns 99% of BTND West, LLC. Significant intercompany accounts and transactions have been eliminated in consolidation. The 1% minority ownership of BTND West, LLC is not material and the Company has not presented the corresponding non-controlling interest within the consolidated financial statements.
Income Taxes	For the calendar year 2014 and through April 23, 2015 (effective date of merger, see Note 7), BTND, LLC operated and was treated as a limited liability company for federal and state income tax laws which provide that, in lieu of corporation income taxes, the members separately account for their prorata shares of the Company' s items of income, deductions, losses and credits. Therefore, these statements do not include any provisions for income taxes related to the Company for these relevant periods. On April 23, 2015, the effective time of the merger (see Note 7), BTND, LLC became a wholly-owned subsidiary of a corporation organized under the laws of the State of Nevada. Accordingly, the Company began to account for income taxes in accordance with the standards on income taxes. As prescribed by these standards, the Company utilizes the asset and liability method of accounting for income taxes. Under this asset and liability method, deferred tax assets and liabilities are recognized for the estimated future tax consequences attributable to differences between the consolidated financial statements carrying amounts of existing assets and liabilities, and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates in effect for the year in which those temporary differences are expected to be recovered or settled. See Note 8, "Income Taxes". For the year ended December 27, 2015, the Company will file consolidated federal, Minnesota and North Dakota income tax returns. The Company does not have any significant tax uncertainties that would require recognition or disclosure in the consolidated financial statements. The Company' s tax return are not currently being examined. With few exceptions, the Company is no longer subject to U.S. federal, Minnesota or North Dakota income tax examinations by tax authorities for years before 2012.
Reportable Segments	The Company' s restaurants are under the same trade name and are in the same geographical area. Because these restaurants have similar economic characteristics, the Company evaluates operating performance on an overall basis. Therefore, the Company' s restaurants are classified as one reportable segment.

LONG-TERM DEBT (Tables)	6 Months Ended Jun. 28, 2015
Long-term Debt Tables	
Following long-term debt obligations	The Company had the following long-term debt obligations:

	June 28, 2015	December 28, 2014
Note payable, with variable interest at prime plus 1.75% (minimum 5.00%), currently at 5.00%, payable in variable monthly installments, including interest through November 8, 2018, secured by all Company assets and the personal guaranty of a shareholder.	$ 193,178	$ 218,765
Unsecured note payable to related party with interest at 6.25%, payable in monthly installments of $12,242, including interest through June 1, 2020. Note paid in full with transfer of properties (See Note 6).	-	634,581
Note payable, secured by buildings located in Minnesota, payable in monthly installments of $3,710, including interest at 6.25%. Due June 2020.	142,028	-
Note payable, secured by buildings located in North Dakota, payable in monthly installments of $8,532, including interest at 6.25%. Due June 2020.	438,540	-
	773,746	853,346
Current Maturities	(167,692)	(161,314)
Total	$ 606,054	$ 692,032

Long-term debt mature	Long-term debt is expected to mature as follows:

2015/2016	$ 167,692
2016/2017	177,173
2017/2018	187,832
2018/2019	142,228
2019/2020	98,821
	$ 773,746

LONG-TERM DEBT (Details) - USD ($)	Jun. 28, 2015	Dec. 28, 2014
Long-term debt	$ 773,746	$ 853,346
Current Maturities	(167,692)	(161,314)
Total	606,054	692,032
Note payable through November 8, 2018 [Member]		
Long-term debt	$ 193,178	218,765
Note payable through June 1, 2020 [Member]		
Long-term debt		$ 634,581
Note payable Minnesota Due June 2020 [Member]		
Long-term debt	$ 142,028	
Note payable North Dakota Due June 2020 [Member]		
Long-term debt	$ 438,540	

INCOME TAXES (Details Narrative)	6 Months Ended	
	Jun. 30, 2015	Jun. 29, 2014
Income Taxes Details Narrative		
Federal Income Taxes	35.00%	(35.00%)
Expiration of net operating loss	2030	

BASIS OF PRESENTATION	6 Months Ended
	Jun. 28, 2015
Notes to Financial Statements	
NOTE 1 - BASIS OF PRESENTATION	The consolidated financial statements of the It' s Burger Time Restaurant Group, Inc. and its subsidiary (the "Company") for the six-month periods ended June 28, 2015 and June 29, 2014 are unaudited and reflect all adjustments consisting of normal recurring adjustments which are, in the opinion of management, necessary for a fair presentation of the financial position and operating results for the interim period. The condensed financial statements should be read in conjunction with the consolidated financial statements and notes thereto, contained in the Company' s Report on Form 8-K for the fiscal year ended December 28, 2014. The results of operations for the six-month period ended June 28, 2015, are not necessarily indicative of the results for the entire fiscal year ending December 27, 2015.

CONTINGENCIES	6 Months Ended Jun. 28, 2015
Notes to Financial Statements	
NOTE 6 - CONTINGENCIES	The Company acquired its properties as a result of an asset purchase agreement in May 2007. By reason of drafting oversight, the agreement originally executed was with a seller subsidiary that did not own the assets being sold at that time. In April 2015, the seller and the Company entered into an amendment to the original agreement to correct this drafting oversight. As part of the transaction, general warranty deeds were issued to the Company at the time of closing with the understanding the seller would not record them until such time consent was given by the seller' s lender to transfer the properties. In May 2015, the seller's lender provided such consent. Prior to receiving consent to transfer the properties, the Company had estimated it would owe up to \$67,514 for early payment penalties and other fees since the seller of the properties did not appear to have the financial resources to satisfy such amounts that could have been owed. The properties have now been transferred and no such amounts were owed as the lender allowed the transfer of the related debt to BTND, LLC. As a result, the estimated liability has been reversed and is reflected in general and administrative expenses on the consolidated statements of operations in the three and six month period ended June 28, 2015.

RELATED PARTY LEASE (Details)	Jun. 28, 2015 USD ($)
Related Party Lease Details	
2015	$ 40,500
2016	54,000
2017	13,500
Total	$ 108,000

PROPERTY AND EQUIPMENT (Details Narrative) - USD ($)	3 Months Ended		6 Months Ended	
	Jun. 28, 2015	Jun. 29, 2014	Jun. 28, 2015	Jun. 29, 2014
Property And Equipment Details Narrative				
Depreciation	$ 44,199	$ 25,111	$ 54,855	$ 50,222