

JONES & HALEY, P.C.
ATTORNEYS AT LAW
750 HAMMOND DRIVE
BUILDING 12, SUITE 100
ATLANTA, GA 30328-7263
www.corplaw.net

RICHARD W. JONES
Email: jones@corplaw.net

Telephone 770-804-0500
Facsimile 770-804-0509

March 26, 2019

The OTC Markets Group
304 Hudson Street, 3rd floor
New York, New York 10013

RE: Bagger Dave's Burger Tavern— OTC Markets Attorney Letter
[J&H File No. 3854.00]

Dear Sir or Madam:

This firm represents Bagger Dave's Burger Tavern, Inc. ("Issuer") and we have been asked to prepare this letter on their behalf. The undersigned is a U.S. resident and the Firm is independent of the Issuer.

We have examined such documents, corporate records and other instruments as have been provided to us for the purpose of writing this letter and have considered such questions of law as we have considered necessary and appropriate for the purpose of preparing this letter.

We are licensed to practice law only in the States of Georgia and Tennessee, and we express no opinions with respect to the effect of any laws other than the laws of those states and the federal laws of the United States of America.

The undersigned is permitted to practice before the United States Securities Exchange Commission ("SEC"), and has not been prohibited from practicing before the SEC.

As to matters of fact, we have relied in part on originals or copies, certified or otherwise identified to our satisfaction of such records of the Company and such agreements, certificates of public officials, information obtained from public officials, certificates of officers, information obtained from officers and directors of the Company or representatives of the Company, and others, and such other statements, documents, certificates and corporate or other records as we have deemed necessary or appropriate as a basis for this letter, and we believe all such sources to be reliable.

In connection with the preparation of this letter, we have specifically reviewed the Company's annual report for the period ending December 30, 2018 filed on the OTC Markets Disclosure and News Service on March 20, 2019, and which contains the information concerning the Issuer and the Securities that are publicly available on such services. ("Information"). In addition, we have reviewed the annual report referenced above in connection with the preparation of this letter.

Based on our review, we believe that the Information (i) constitutes "adequate current public information" concerning the Securities and the Issuer and "is available" within the meaning of Rule 144(c)2 under the Securities Act (ii) includes all of the information that a broker-dealer will be required to obtain from the Issuer to publish a quotation for the securities under Rule 15c2-11 under the Securities Exchange Act 1934 ("Exchange Act") (iii) complies as to form with the OTC Markets Group's OTC Pink Disclosure Guidelines, which are located on the internet and at www.otcmarkets.com and (iv) has been posted through the OTC Markets Disclosure and News Service.

The financial statements contained in the Information were prepared by management and are not audited.

The Issuer's transfer agent is Island Stock Transfer, Inc. 15500 Roosevelt Blvd., Suite 301, Clearwater, Florida 33760, and the transfer agent has represented to the Issuer that it is registered with the SEC. The number of outstanding shares was obtained from the shareholder list provided by the Transfer Agent.

The undersigned has personally (i) met with management by teleconference, (ii) reviewed the Information, as amended, published or to be published through the OTC Market Disclosure and News Service system, and (iii) discussed the Information with management.

To the best knowledge of the undersigned and after inquiry of management and the directors neither the Issuer, any 5% holder nor counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

This letter is submitted to the OTC Markets Group and no person other than the OTC Markets Group is entitled to rely on it. However, the Firm hereby grants OTC Markets Group full permission and rights to publish the letter through the OTC Disclosure and News Service for viewing by the public and regulators. Moreover, the OTC Markets Group is entitled to rely on this letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933.

Sincerely,

JONES & HALEY, P.C.

By: 

Richard W. Jones

RWJ:bas