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Pre-opening costs increased \$2.3 million to \$4.8 million for Fiscal 2013, due to five restaurants incurring pre-opening costs during the current period compared to three in the prior period.

Loss on Modification of Debt

Loss on modification of debt was \$6.9 million for Fiscal 2013, due to a non-cash charge related to the re-pricing of our First Lien Credit Facility in August 2013. Loss on modification of debt was \$7.8 million for Fiscal 2012, due to non-cash charges related to the financing of the Acquisition in July 2012.

Interest Expense

Interest expense increased \$4.1 million, or 22.4%, for Fiscal 2013, due to a higher average debt balance in 2013 versus 2012 due to the additional debt incurred to finance the Acquisition in July 2012.

Income Tax Expense

Income tax expense increased \$2.4 million to \$2.5 million for Fiscal 2013, due to an increase in net income of \$1.5 million from a net loss of \$17.8 million in the prior year. Additionally, in Fiscal 2013 we recorded a \$2.5 million charge to income tax expense to establish a valuation allowance on deferred tax assets.

Restaurant Contribution

(dollars in thousands)	Fiscal Year Ended December 29, 2013 (52 weeks)		Combined Fiscal Year Ended December 30, 2012 (52 weeks)		Increase / (Decrease)			Successor Period from May 24 (Inception) to December 30, 2012 (23 weeks)	Predecessor Period from January 2 to July 20, 2012 (29 weeks)
	Dollars	%(a)	Dollars	%(a)	Dollars	%(b)	% (c)	Dollars	Dollars
	Revenue								
U.S. Restaurant	\$ 162,442	74.1%	\$ 146,180	72.2%	\$ 16,262	11.1%	1.9%	\$ 66,853	\$ 79,327
Brazil Restaurant	56,797	25.9	56,180	27.8	617	1.1	(1.9)	26,991	29,189
Total revenue	\$ 219,239	100.0%	\$ 202,360	100.0%	\$ 16,879	8.3%	*	\$ 93,844	\$ 108,516
Restaurant operating costs									
U.S.	\$ 113,111	69.6%	\$ 105,679	72.3%	\$ 7,432	7.0%	(2.7%)	\$ 49,336	\$ 56,343
Brazil	37,454	65.9	35,226	62.7	2,228	6.3	3.2	16,648	18,578
Total restaurant operating costs	\$ 150,565	68.7%	\$ 140,905	69.6%	\$ 9,660	6.9%	(0.9%)	\$ 65,984	\$ 74,921
Restaurant contribution									
U.S.	\$ 49,331	30.4%	\$ 40,501	27.7%	\$ 8,830	21.8%	2.7%	\$ 17,517	\$ 22,984
Brazil	19,343	34.1	20,954	37.3	(1,611)	(7.7)	(3.2)	10,343	10,611
Total restaurant contribution	\$ 68,674	31.3%	\$ 61,455	30.4%	\$ 7,219	11.7%	0.9%	\$ 27,860	\$ 33,595

(a) Calculated as a percentage of total revenue or segment revenue where applicable.

(b) Calculated percentage increase / (decrease) in dollars.

(c) Calculated increase / (decrease) in percentage of total revenue or segment revenue where applicable.

* Not meaningful.

Total restaurant contribution increased \$7.2 million, or 11.7%, for Fiscal 2013, primarily due to a \$6.2 million increase related to new restaurants opened since the end of the prior period as well as the full period of operation of restaurants opened in the prior period. As a percentage of total revenue, total restaurant contribution increased from 30.4% to 31.3%.

As a percentage of U.S. restaurant revenue, U.S. contribution margin increased 2.7% from 27.7% to 30.4%, due to a 1.6% reduction in food and beverage costs due to favorable pricing on beef contracts executed in 2013 and management's focus on waste reduction, a 1.0% reduction in compensation and benefit costs due to improved labor productivity and a reduction in share-based compensation expense recognized.