

CHART 1
2006 Reported Gross Sales
(Unaudited and Qualified as Noted)

Franchised Stores Opened More Than 12 Months as of 12/31/2006 ^{4,5}

<u>2006 Gross Sales ²</u>	<u>Full Calendar Years Open ³</u>
\$664,658 ¹	4
\$629,395	3
\$573,580	3
\$501,612	3
\$471,702	3
\$459,506	2
\$437,549	2
\$435,691	2
\$433,962	1
\$433,294	1
\$432,824	1
\$428,922	2
\$415,610	2
\$414,556	2
\$410,992	2
\$409,348	3
\$401,068	4
\$400,357	2
\$396,917	1
\$395,390	1
\$393,526	3
\$392,913	2
\$385,106	1
\$383,512	3
\$381,254	4
\$376,576	2
\$374,943	1
\$374,812	1
\$374,207	8
\$370,463	1
\$361,934	2
\$359,477	5
\$356,787	3
\$345,813	1
\$340,281	4
\$327,929	1
\$325,966	3
\$320,439	1
\$318,246	1
\$315,370	1
\$315,101	4
\$314,710	2

Franchised Stores Opened More Than 12 Months as of 12/31/2006 ^{4,5} (Continued)

<u>2006 Gross Sales ²</u>	<u>Full Calendar Years Open ³</u>
\$313,532	2
\$303,946	3
\$297,866	1
\$297,157	2
\$295,850	1
\$295,530	2
\$278,803	1
\$276,508	1
\$276,027	1
\$267,499	1
\$254,903	3
\$248,184	1
\$246,258	1
\$236,111	3
\$235,550	1
\$231,065	1
\$227,701	3
\$190,624	1
\$179,275	3

Company Owned Stores Open More Than 12 Months as of 12/31/06 ^{8,6}

<u>2006 Gross Sales ²</u>	<u>Full Calendar Years Open ^{3,4}</u>
\$755,309	11
\$533,252	10
\$567,808	9

Company Related Store Open More than 12 Months as of 12/31/06 ^{7,8}

<u>2006 Gross Sales ²</u>	<u>Full Calendar Years Open ^{3,4}</u>
\$633,820	4

Footnotes to Follow.

This chart should be read in conjunction with the footnotes, the rest of this Earnings Claim Exhibit O and the UFOC, all of which are integral to this chart.

Footnotes:

1. Bakery Café Concept Store. We have one franchised store operating under a concept we refer to as "Bakery Cafe". In addition to the standard products offered by It's A Grind stores, this store also sells sandwiches and salads prepared fresh on site. This store is also much larger in size than our standard business model, approximately, 3,500 square feet compared to 1,200 to 1,700 square feet for a model It's A Grind store.
2. "Gross Sales" figures are unaudited and do not reflect the costs of sales, operating expenses, start up expenses or other costs or expenses that must be deducted from the gross revenue or gross sales figures to obtain net income or profit. The information reported reflects historical results, and past performance is no indication of future performance.
3. "Full Calendar Years Open" reflect the number of actual calendar years (1/1-12/31) that a store has been open.
4. The information reported is based principally upon the results of Stores operating in California. Your market area is likely to be materially different in a variety of ways, since costs, demographics, prices, market economies, etc. are likely to vary significantly from geographic area to geographic area, market to market, etc. Therefore, any store operated by you is likely to have materially different results for these reasons, as well as the fact that new stores are extremely likely to have fewer sales on an annual or other basis than an experienced store. Of the total number of stores for which results are reported, 42 are in California, 6 are in Nevada, 4 are in Colorado, 2 are in Arizona, 5 are in Texas, 2 are in Missouri and 1 store each is in Florida, Georgia, Tennessee, and Michigan. You should independently verify if the relevant factors and conditions in your intended area of operation are comparable to those areas of the reporting stores.
5. 33 franchised stores were open less than 1 full calendar year as of 12/31/06, and their sales are not reported here.
6. The results shown are for 3 It's A Grind Stores operated by It's A Grind, Inc., our Affiliate.
7. IAG Lakewood, Inc., in which Marty Cox, our president, owns a 75% interest, operates an It's A Grind Store. IAG Lakewood, Inc. was granted an It's a Grind Franchise on October 12, 2005, but the terms of its Franchise Agreement are materially different from and, in some ways more favorable economically and otherwise, than the agreement offered under this Offering Circular .
8. All of these stores are mature stores and have been open for business from 4 to 12 years. These stores operate in a manner substantially similar to franchised locations. These results exclude the sales of an It's A Grind Store owned and operated by It's A Grind, Inc. that is located in a small space in an office building complex. It is in a small food court at the base of an eleven-story office building that primarily serves the tenants and visitors of the building. This store's reported gross sales for the 12-month period ending 12/31/06 were \$122,199. This store only operates during office building hours, Monday – Friday. Its sales results have been omitted from the chart above as it does not accurately represent our current It's A Grind franchise store model. All of the reporting It's A Grind Inc. and IAG Lakewood, Inc. stores are located in Long Beach, Signal Hill or Lakewood, California. Your market area is likely to be materially different in a variety of ways from these locations, since costs, demographics, prices, market economies, and other factors are likely to vary significantly from geographic area to geographic area, market to market, etc. Therefore, any store operated by you is likely to have materially different results for

these reasons, as well as the fact that new stores are extremely likely to have fewer sales on an annual or other basis than an experienced store. . (See Items 1 and 20 of the Offering Circular for more information on these companies and their operations)