

TABLE A**RESTAURANT PERFORMANCE BASED ON AVERAGE VOLUME --
TOP QUARTILE**

Average Net Sales¹	\$ 1,253,598	100%
Cost of Goods Sold²		
Food Cost	\$ 264,891	21.10%
Paper Cost	\$ 48,381	3.90%
Total Cost of Goods Sold	\$ 313,272	25.00%
Payroll³		
Management	\$ 111,330	8.90%
Crew	\$ 210,686	16.80%
Payroll Taxes ⁴	\$ 30,930	2.50%
Workers Comp ⁵	\$ 8,394	0.70%
Total Payroll	\$ 361,340	28.80%
Other Expenses		
Royalties ⁶	\$ 75,216	6.00%
Advertising ⁷	\$ 37,608	3.00%
Occupancy Cost ⁸	\$ 90,000	7.20%
Utilities ⁹	\$ 44,640	3.60%
Repairs ¹⁰	\$ 7,902	0.60%
Maintenance ¹¹	\$ 3,051	0.20%
Operating Expense ¹²	\$ 31,579	2.50%
Contacts & Fees ¹³	\$ 5,867	0.50%
Insurance ¹⁴	\$ 6,000	0.50%
Professional Fees ¹⁵	\$ 4,000	0.30%
Total Fixed Expense¹⁶	\$ 305,863	24.40%
Total Expenses	\$ 980,474	78.20%
EBITDA¹⁷	\$ 273,124	21.80%