

**TABLE C**

**RESTAURANT PERFORMANCE BASED ON AVERAGE VOLUME --**  
**ALL RESTAURANTS**

<b>Average Net Sales<sup>1</sup></b>	<b>926,341</b>	<b>100.0%</b>
<b>Cost of Goods Sold<sup>2</sup></b>		
Food Cost	193,519	20.9%
Paper Cost	35,963	3.9%
<b>Total Cost of Goods Sold</b>	<b>229,482</b>	<b>24.8%</b>
<b>Payroll<sup>3</sup></b>		
Management	88,069	9.5%
Crew	172,430	18.6%
Payroll Taxes <sup>4</sup>	24,783	2.7%
Workers Comp <sup>5</sup>	6,938	0.7%
<b>Total Payroll</b>	<b>292,220</b>	<b>31.5%</b>
<b>Other Expenses</b>		
Royalties <sup>6</sup>	55,580	6.0%
Advertising <sup>7</sup>	27,790	3.0%
Occupancy Cost <sup>8</sup>	90,000	9.7%
Utilities <sup>9</sup>	41,094	4.4%
Repairs <sup>10</sup>	6,940	0.7%
Maintenance <sup>11</sup>	2,958	0.3%
Operating Expense <sup>12</sup>	26,086	2.8%
Contracts & Fees <sup>13</sup>	5,756	0.6%
Insurance <sup>14</sup>	6,000	0.6%
Professional Fees <sup>15</sup>	4,000	0.4%
<b>Total Fixed Expense<sup>16</sup></b>	<b>266,204</b>	<b>28.5%</b>
<b>Total Expenses</b>	<b>787,906</b>	<b>84.8%</b>
<b>EBITDA<sup>17</sup></b>	<b>138,435</b>	<b>15.2%</b>