

Itadakimasu with Rebecca

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Itadakimasu with Rebecca

Business Plan

Xxxxx Xxxxxx

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Executive Summary

Itadakimasu with Rebecca will be a sushi restaurant in Frisco, Texas offering sushi, a full bar, and other Taiwanese-style food to customers. The restaurant will provide a guided dining experience that will let customers try new foods they might not have tried before. Itadakimasu with Rebecca will be targeting middle to high-income groups that live or work in and near the Frisco area.

Itadakimasu with Rebecca will be successful due to the focus on providing a unique experience to customers that allows them to experiment and try new things. This guided experience will help servers recommend plates and dishes customers may like based on their current tastes and help them expand their palate by trying new dishes. This will also help Itadakimasu with Rebecca stand out as customers will be able to trust their server and the restaurant to provide an engaging and exciting culinary experience. In addition, the experience held by the owners, Rebecca and Xxxxx XXXXX, will also ensure the restaurant's success as both Rebecca and Xxxxx have experience with managing restaurants and retail establishments. Rebecca also has experience managing various sushi restaurants in the Dallas area and will use this experience and insight to effectively manage Itadakimasu with Rebecca. Along with this, Itadakimasu with Rebecca will offer customers a VIP experience through private dining rooms and chef-created dishes that use high-quality ingredients, and many of Rebecca's loyal clients over the years are expected to utilize this service regularly.

Itadakimasu with Rebecca

Sources and Applications of Funding

Sources:

Owner Cash	\$	50,000
Investment	\$	950,000
Total Sources:	\$	1,000,000

Applications:

Property Purchase	\$	-
Build-out	\$	250,000
Equipment	\$	160,000
Working Capital	\$	266,610
Reserve/Contingency	\$	123,390
Inventory	\$	100,000
Licenses/Permits	\$	10,000
Pre-Revenue Salaries/Training	\$	50,000
Pre-Revenue Marketing/Website	\$	20,000
Rent Deposit	\$	20,000
Total Applications:	\$	1,000,000

Keys to Success

Variety – Itadakimasu with Rebecca's menu will offer a wide range of dishes that cater to different tastes and interests.

Customer Service – The restaurant will offer excellent customer service and create an environment where guests feel welcome and excited to visit again.

VIP Dining – Itadakimasu with Rebecca will offer VIP dining to customers that make them feel comfortable while offering privacy.

Cornerstone Phrase – "Itadakimasu" means "I humbly receive," and the company will make this the foundation of its quality service model.

Company

Itadakimasu with Rebecca will be a new sushi restaurant in Frisco, Texas serving high-quality sushi, appetizers, soups, and hot and cold entrees. The company will target middle- to high-income clients in the Frisco area. The name “Itadakimasu” comes from the Japanese phrase meaning “I humbly receive.” This cornerstone phrase perfectly describes the atmosphere and quality that will be offered, as well as the relationships that the company will work to achieve with its customer base.

Itadakimasu with Rebecca will offer customers an inviting experience where they can make different selections from the restaurant’s menu items that allow them to branch out and try something new. The restaurant will use high-quality ingredients and fish for dishes, as well as expertise from professional and experienced sushi chefs that can create new and creative flavors. Servers will also guide customers through the process of selecting sushi and other meals from the restaurant, including pairing each food item with sake, beer, wine, or cocktails. The average spend is expected to be between \$45 to \$50 per person, although lower priced and higher priced items will be available. Itadakimasu with Rebecca’s current menu and prices are featured below.

Appetizers

Edamame	\$6.00	Spring Roll	\$7.50
Seasoned Whole Soybeans		Chicken, clear noodle and vegetable mix in spring roll wrap and fried golden	
Scallion Pancake	\$6.00	Hamachi Kama	\$10.00
Japanese style Sea Urchin served with Sake		Grilled Yellowtail collar with house sauce	
Fried Calamari	\$12.00	Tataki	\$22.00
Panko breaded and fried golden served with sweet chili sauce		Tuna or Yellowtail	
Sauteed Gyoza	\$12.00	Bekon Harapeny	\$15.00
Dumplings Filled with crab, shrimp and vegetables		Really! That's how it is translated!	
Tempura	\$10.00	Jalapeno stuffed with shrimp and cream cheese, wrapped in bacon and fried	
Shrimp and vegetables tempura fried served with tempura sauce		Sashimi Sampler	\$20.00
Crab Rangoon	\$8.00	2 pcs each of Tuna, yellowtail, salmon and white tuna with 2 sauces	
Dumpling skin filled with crab and cream cheese and deep fried served with spicy berry jam		Tuna Tower	\$16.00

Salads

House Salad \$6.00
Mixed greens, tomatoes, carrot, edamame beans,
house ginger dressing

Sashimi Avocado Salad \$12.00
Raw Salmon or Tuna, avocado, crab, mixed greens,
ginger and eel sauce

Wagyu Beef Coleslaw \$15.00
Thinly sliced wagyu steak tossed with shredded
cabbage mix and peanut sauce

Seaweed Salad \$6.00
Add Calamari for \$2.00

Chuka Ika Sansai \$7.00
Squid Salad

Lunch

Served with Miso Soup and steamed rice

Tempura Lunch \$12.00
5 pcs of shrimp, 5 pcs vegetable

Tempura Chicken Lunch \$11.00
5 pcs chicken, 5 pcs vegetable

Chicken Teriyaki \$11.00
Chicken breast stir fried with vegetables

Beef Teriyaki \$12.00
Sirloin stir fried with vegetables

Lemon Salmon \$15.00

Lunch Noodles

Served with Miso Soup

Yakisoba chicken \$11.00
Pan fried with mixed vegetables

Kiyuri Namasu \$12.00
Cucumber, cooked shrimp, crab and octopus with
wasabi vinaigrette

Sashimi Salad \$20.00
Salmon, tuna, shrimp with cold broccoli, mango and
yamagobo in house sauce

Soups

Miso Soup \$4.00

Udon Soup w/ Tempura \$12.00

Rebecca's Beef Soup \$10.00

Dobin Soup \$15.00

Seasoned salmon with asparagus and potato

Cajun Snapper \$16.00
Cajun seasoned snapper, mushrooms and potato

Sea Bass \$16.00
Miso Glazed Sea bass with asparagus and potato

Unaju \$16.00
Charbroiled eel with asparagus

Ginger Tofu *V \$10.00
Braised tofu, mixed vegetables with ginger soy

Tofu Stir Fry *V \$11.00
Tofu stir fried with mixed vegetables, ginger soy

Yakisoba Beef or Shrimp \$14.00
Pan fried with mixed vegetables

Udon Bekon \$14.00
bacon, shrimp, cream sauce, scallion, parmesan,
tomato

Bento Box

Served with miso soup, salad, rice and orange wedge

- Chicken Teriyaki** **\$11.00**
- Beef Teriyaki** **\$12.00**
- Salmon Teriyaki** **\$13.00**
- Sea Bass** **\$16.00**

Roll Bento **\$16.00**
 choose 2 rolls

Sashimi Bento **\$19.00**
 10 pcs assorted sashimi

Sushi sashimi Bento **\$17.00**
 5pcs assorted sushi, 5 pc assorted sashimi

Fried Rice

Served with miso soup

- Chicken** **\$11.00**
- Beef or Shrimp** **\$13.00**

Sushi & Sashimi

Sushi & Sashimi	Sushi	Sashimi
Sake – Salmon	\$4	\$18
Sake toro – Salmon Belly	\$5	\$20
Maguro – Tuna Loin	\$5	\$20
Toro – Tuna Belly	\$Mkt	\$Mkt
Bincho – Albacore Tuna	\$4	\$18
Hamachi – Yellowtail	\$5	\$20
Unagi – Eel	\$5	\$20
Kani – Snow crab	\$6	\$22
Suzuki – Striped bass	\$4	\$18
Saba – Mackerel	\$4	\$18
Hirame – Flounder	\$4	\$18

Sushi Lunch

Served with miso soup

Sushi **\$16.00**
 6pcs assorted sushi, California roll

Sashimi **\$18.00**
 10pcs assorted sashimi

Combination Roll **\$16.00**
 Choose 3 rolls

Chirashi **\$16.00**
Assorted sashimi over sushi rice

Two Sake Lunch Special **\$50.00**

For 2 people to share.

Ask your server for details

Tako – Octopus	\$5	\$20
Hotate – Scallop	\$5	\$20
Ebi – Tiger shrimp	\$4	\$18
Botan Ebi – Sweet shrimp	\$5	\$20
Mongo Ika – Cuttlefish	\$4	\$18
Uni – Sea Urchin	\$Mkt	\$Mkt
Madai – Red Snapper	\$4	\$18
Ikura – Salmon Roe	\$5	\$20
Tobiko – Flying Fish Roe	\$4	\$18
Masago – Smelt Roe	\$5	\$20

Maki - Rolls

Common rolls

- California** \$8
- Spicy Tuna** \$12
Choose your heat with a secret recipe.
- Tuna Tower** \$18

Additional Rolls to be created priced from \$15 to \$25.

Hot Entrees

- Grilled Duck Breast** \$25
with seasonal vegetables, potatoes, and dried apricot
- Bekon Filet** \$40
Bacon wrapped Filet served with Garlic fried potatoes and shitake mushrooms
- Grilled Sirloin** \$25
with seasonal vegetables and garlic fried potatoes
- Cedar Plank Salmon** \$25
Sweet and spicy rubbed salmon with asparagus and tart cherries

Xxxxxx's Tuna Steak

- \$40**
Seasoned and blackened tuna steak with garlic broccoli

Cold Entrees

- Tuna Tartare** \$20
Tuna, scallion, celery salt, cucumber, quail egg
- Orange Blossom** \$18
Yellowtail with serrano orange and cilantro
- Gyu Tataki** \$20
Seared Beef, red onion, blue cheese, and yuzu kosho

Beverages

Soft Drink \$2.00
Green Tea \$2.00
Sweet & Unsweet – Hot or Cold
Perrier \$4.00

Desserts

Green Tea Cheesecake
Creme Brulé
Tiramisu
Japanese Ice cream

Itadakimasu with Rebecca will be located at 3141 Preston Road in Frisco, Texas. The restaurant will be roughly 5,000 square feet and have room to accommodate 150 to 175 people inside with an additional 30 people outside. There will also be moveable Japanese-style walls that can create private dining spaces inside, and Japanese-themed murals and art. There will also be booths where guests can sit, and movable tables that can be positioned lower to the ground for guests who want to eat Japanese style. The restaurant will also feature a sushi bar that has direct access to the kitchen and will be made visible to customers as they walk in. In addition, Itadakimasu with Rebecca will have a private entrance that leads guests to private dining rooms. Customers can use this VIP feature for an extra fee.

Itadakimasu with Rebecca’s hours will be from 11:00 AM to 10:00 PM Sunday through Thursday and 11:00 AM to 11:00 PM Friday and Saturday.

Itadakimasu with Rebecca will be registered as an LLC in the state of Texas.

Industry Outlook

Itadakimasu with Rebecca will take part in the sushi restaurants industry and the single-location full-service restaurants industry.

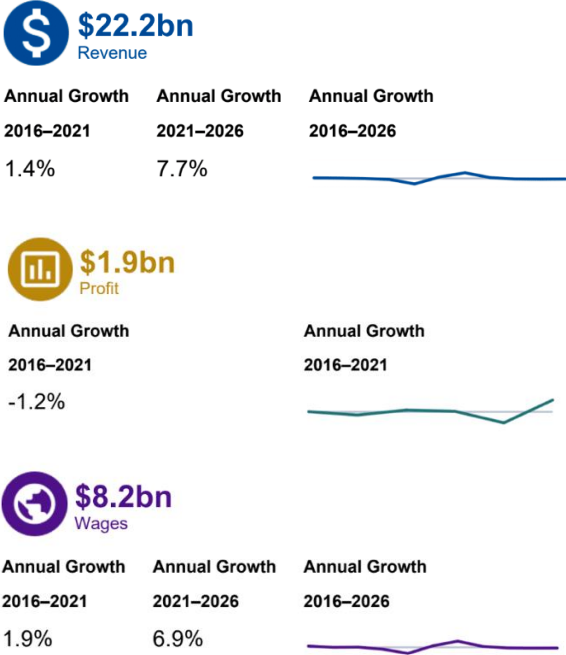
Sushi Restaurants Industry

The sushi restaurants industry consists of mainly small, owner-operator establishments that have grown in popularity because of consumers’ increased health-consciousness and disposable income levels. The industry has traditionally been highly fragmented, and many operators are seeking to emulate the success of foreign sushi chains. Over the four years to 2026, industry revenue is anticipated to grow at an annualized rate of 7.7 percent to \$32.2 billion.ⁱ

Sushi Restaurants

Industry at a Glance

Key Statistics





The sushi restaurants industry has a low level of market share concentration, with the top two operators earning less than 1.0 percent of industry revenue. There are many small operators spread throughout the country, and demand remains relatively low compared with other U.S. foods and other ethnic food options, as sushi is a niche food item of Japanese culture. Market share concentration has also been low over the past five years but is expected to increase over the next four years as new establishments enter the industry in line with an overall foodservice industry.ⁱ

The level of technology change in the sushi restaurant industry is low as sushi restaurants regularly leverage technology to reduce labor and input costs to increase sales. Technology is also used to improve business processes, support growth, maintain current operations, and improve meal experiences.ⁱ

Single Location Full-Service Restaurants Industry

The single location full-service restaurants industry has experienced revenue growth over the past five years. The industry has been able to benefit from the growing domestic economy and rising consumer spending, resulting in increased full-service restaurant spending. The industry is expected to continue growing over the next four years. Over the forecast period to 2026, industry revenue is forecast to grow at an annualized rate of 3.9 percent to \$226.8 billion.ⁱⁱ

Single Location Full-Service Restaurants in the US

Industry at a Glance

Key Statistics





Annual Growth
2016–2021
 -4.8%



Annual Growth **Annual Growth**
2016–2021 **2021–2026**
 1.5% 3.4%



Annual Growth **Annual Growth**
2016–2021 **2021–2026**
 0.7% 2.3%



There is a low level of market share concentration in the industry as it inherently consists of businesses that are single, owner-operated establishments that are not part of a franchise or chain operation. Because of this, no single industry operator made up more than 5.0 percent of industry revenue in 2021. This low level of concentration has resulted in fierce competition among industry players, especially as there are low barriers to entry and operators compete on price, menu offerings, cuisine, and customer service. According to IBISWorld, the number of industry enterprises is projected to grow an annualized 2.3 percent to 160,875 companies during the forecast period.ⁱⁱ

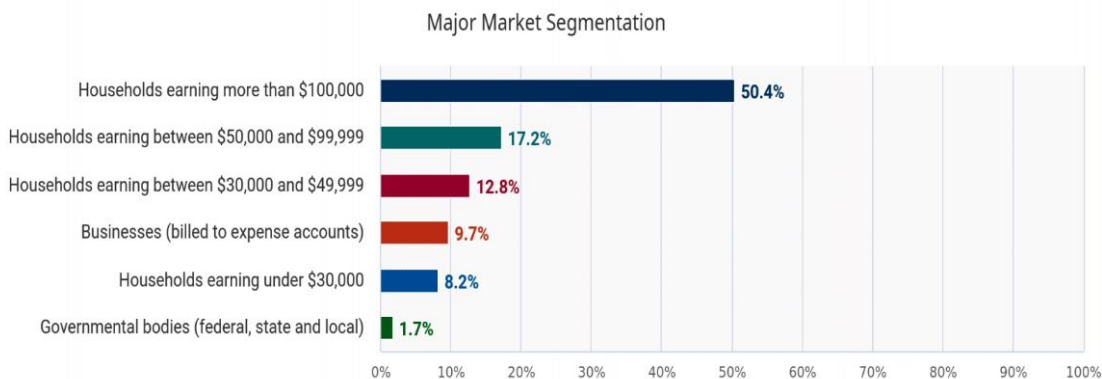
Like the sushi restaurant industry, the single location full-service restaurant industry has faced a low level of technology change that varies among the different services and products provided to consumers. Most of the technological adoption in the industry aims to address new systems and processes that can help ensure quality service while reducing customer wait times.ⁱⁱ

Market Analysis

Itadakimasu with Rebecca will target middle to high-income customers that reside in the Frisco, Plano, and Prosper areas of Texas. These customers will be interested in Itadakimasu with Rebecca as they will be seeking a personalized and unique dining experience that allows them to try new dishes and foods they would not have tried before.

For the sushi restaurants industry, the fourth and highest income quintiles have the largest amount of disposable income and thus can spend a greater portion of their income on eating at sushi restaurants. According to IBISWorld, this segment accounted for a higher share of the industry's revenue at 60.6 percent in 2021. Consumers in the second and third income quintiles accounted for 30.9 percent of industry revenue, while consumers in the lowest income quintile made up 8.5 percent of industry revenue in 2021.ⁱ

For the single location full-service restaurants industry, 88.6 percent of demand came from households and individual consumers, with businesses and government representing 11.4 percent. In addition, 50.4 percent came from households that earned more than \$100,000 and middle-income brackets, or households that earned between \$30,000 and \$100,000, representing an estimated 30.0 percent of revenue.ⁱⁱ



2021 INDUSTRY REVENUE

\$187.6bn

Single Location Full-Service Restaurants
Source: IBISWorld

Purchasing power for Itadakimasu with Rebecca will be moderate to high as the company is targeting middle- to high-income customer groups.

Itadakimasu with Rebecca will be located in Frisco, Texas, and will be targeting individuals that live or work in Frisco, Plano, and Prosper, Texas. Frisco has an estimated population of 188,387, and the median age of residents is 37 years. Per capita income among residents is \$54,660, and the median household income is \$128,761. In addition, 37.0 percent of household incomes are between \$100,000 and \$200,000, with 20.0 percent between \$50,000 and \$100,000. Household incomes over \$200,000 make up 26.0 percent in the city.ⁱⁱⁱ

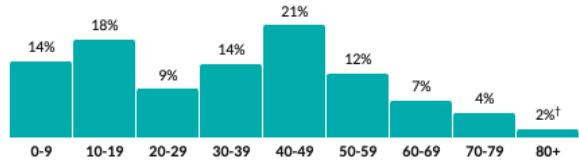
Age

37.4

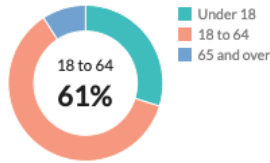
Median age

about 10 percent higher than the figure in the Dallas-Fort Worth-Arlington, TX Metro Area: 35
 about 10 percent higher than the figure in Texas: 34.8

Population by age range



Population by age category



Income

\$54,660

Per capita income

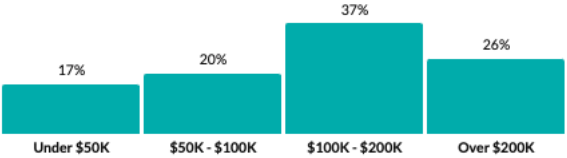
about 1.5 times the amount in the Dallas-Fort Worth-Arlington, TX Metro Area: \$36,368
 more than 1.5 times the amount in Texas: \$32,177

\$128,761

Median household income

more than 1.5 times the amount in the Dallas-Fort Worth-Arlington, TX Metro Area: \$72,882
 about double the amount in Texas: \$63,826

Household income



Plano has a population of 288,870, and the median age of residents is 38 years. The median household income in the area is \$96,348 and per capita income is \$49,455. Approximately 29.0 percent of households have an income between \$50,000 and \$100,000, 32.0 percent have a household income between \$100,000 and \$200,000, and 16.0 percent have a household income over \$200,000.^{iv}

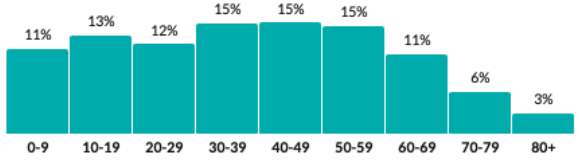
Age

38.9

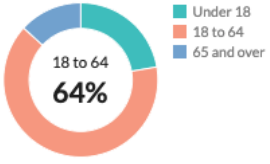
Median age

about 10 percent higher than the figure in the Dallas-Fort Worth-Arlington, TX Metro Area: 35
 about 10 percent higher than the figure in Texas: 34.8

Population by age range



Population by age category



Income

\$49,455

Per capita income

about 1.4 times the amount in the Dallas-Fort Worth-Arlington, TX Metro Area: \$36,368

about 1.5 times the amount in Texas: \$32,177

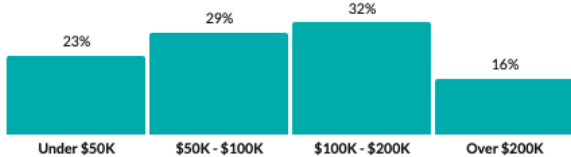
\$96,348

Median household income

about 1.3 times the amount in the Dallas-Fort Worth-Arlington, TX Metro Area: \$72,882

about 1.5 times the amount in Texas: \$63,826

Household income



Lastly, Prosper has an estimated population of 25,887, and the median age of residents is 35 years. Per capita income among residents is \$56,082, and the median household income is \$153,777. Approximately 46.0 percent of households have a household income between \$100,000 and \$200,000, and 32.0 percent have a household income over \$200,000.[†]

Age

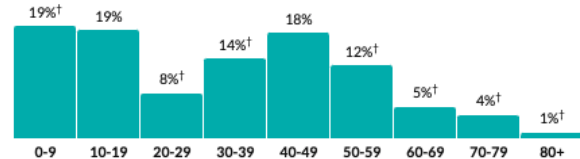
35.5

Median age

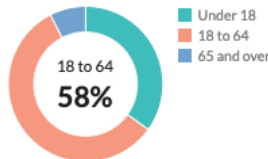
about the same as the figure in the Dallas-Fort Worth-Arlington, TX Metro Area: 35

about the same as the figure in Texas: 34.8

Population by age range



Population by age category



Income

\$56,082

Per capita income

about 1.5 times the amount in the Dallas-Fort Worth-Arlington, TX Metro Area: \$36,368

more than 1.5 times the amount in Texas: \$32,177

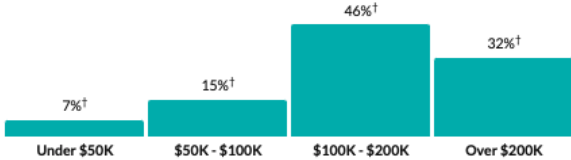
\$153,777

Median household income

more than double the amount in the Dallas-Fort Worth-Arlington, TX Metro Area: \$72,882

more than double the amount in Texas: \$63,826

Household income



Source: Data / Embed

Competitive Landscape

Edoko Sushi & Robata

5490 SH 121 South

Frisco, TX 75034

<https://www.edokofrisco.com>

Edoko Sushi & Robata incorporates an “Around the Fireplace” Robata style cooking, which is a traditional Japanese cooking process where seafood, vegetables, and meat skewers are prepared over a charcoal grill. The restaurant offers diverse menu items from the robata bar, sushi bar, and kitchen, as well as premium sake, Japanese beer, and handcrafted cocktails. Other menu items include sushi and sashimi, makis, cold and hot dishes, and robatayaki.^{vi}

Kotta Sushi Lounge

6959 Lebanon Road, #108

Frisco, TX 75034

<https://www.kottasushilounge.com>

Established in 2010, Kotta Sushi Lounge uses fresh ingredients and offers customers a welcoming atmosphere. The restaurant’s highly skilled chefs create dishes that strike a balance between an authentic style and American palates. Sushi menu items include sushi and sashimi, classic rolls, and special rolls. Other menu items include sushi bar appetizers, kitchen appetizers, salads, soups, entrees, sushi entrees, and desserts. Kotta Sushi Lounge also offers wines, beer, sake, and cocktails.^{vii}

Hikari Sushi & Grill

5454 Main Street, #150

Frisco, TX 75033

<https://www.myhikarisushi.com>

Hikari Sushi & Grill offers sushi and Japanese food made from fresh ingredients at reasonable prices. Menu items include appetizers, Asian fusion entrees, woks, soups and salads, kid’s menu items, hibachi, teriyaki, noodles, fried rice, don, poke, sushi and sashimi, regular rolls, vegetarian rolls, baked rolls, tempura rolls, special rolls, desserts, and beverages such as sake, beer, and wine.^{viii}

Ebesu Robata & Sushi

1007 East 15th Street
Plano, TX 75074
<http://ebesu-usa.com>

Ebesu Robata & Sushi was founded in 2019 and uses high-grade Japanese Binchotan charcoal to grill quality ingredients. The restaurant serves Binchotan-grilled seafood, meats, and vegetables, as well as sushi and sashimi. Ebesu also offers catering for parties and events.^{ix}

KĀI Legacy West

7301 Windrose Avenue, C200
Plano, TX 75024
<https://www.kailegacywest.com>

An Asian-inspired restaurant that serves Asian dishes with European and French influences, KĀI is an inclusive restaurant that requires a dress code from Thursday to Saturday. Menu items include sushi, nigiri, sashimi, signature kurudo and sashimi, signature maki, classic maki rolls, appetizers, tempura, dim sum, salads, robata, wagyu and washu beef, seafood, vegetables, entrees, rice and noodle dishes, and dessert.^x

Shoji Sushi & Hibachi

2575 West Main, #340
Frisco, TX 75034
<http://www.theshoji.com>

Shoji offers traditional Japanese favorites and specialties, as well as a menu that offers certified Angus steaks, chicken breasts, vegetables, and seafood, as well as sushi. Shoji also has a private hibachi room that can accommodate up to 14 individuals.^{xi}

Competitor Strengths

All the competitors offer varieties of sushi to customers that take innovative approaches to flavors while also accommodating customers who are more interested in traditional rolls. In addition, some competitors also provide a more luxurious and VIP feel through dress codes and private rooms customers can rent.

Competitor Weaknesses

Some competitors offer a fusion style of dishes, and others are more focused on serving other food instead of sushi, such as hibachi or entrees with beef or chicken.

Competitive Advantages – Itadakimasu with Rebecca

Itadakimasu with Rebecca has several competitive advantages including offering customers a guided dining experience and unique and high-quality meals. In addition, Itadakimasu with Rebecca will also offer private dining options to VIP guests that can create a more personalized experience. These competitive advantages will help Itadakimasu with Rebecca stand out from other restaurants as customers will have unique experiences that help them try new dishes and expand their culinary palate.

Barriers to Entry

There are low barriers to entry for the sushi restaurants industry as new operators can lease premises, equipment, furniture, and fittings. This helps with lowering initial capital costs, outlays, and borrowings. New entrants can also enter the industry by purchasing an existing business or closed restaurant operation; however, some refurbishment costs may be associated with this.ⁱ

Critical Risks and Solutions

Itadakimasu with Rebecca may face certain risks that impact the restaurant's success in the market. These risks may include supply chain issues, staffing issues, and new competition in the market. Being aware of these risks will ensure Itadakimasu with Rebecca can remain competitive in the market and be prepared for any potential changes or shifts in the market.

One primary risk Itadakimasu with Rebecca may encounter are supply chain issues relating to food and beverages, as well as building supplies to renovate the restaurant. The company plans to minimize this risk by using the relationships held with vendors for fish, food, alcohol, and other beverages to ensure Itadakimasu with Rebecca can receive these items on time and on a regular basis without any issues.

In addition to food and beverages, Itadakimasu with Rebecca is also aware that the company may face supply chain issues regarding supplies needed to renovate the restaurant. Itadakimasu with Rebecca plans to counter this risk by working with an architect, designers, and contractors that can help minimize this risk, as well as by adjusting if needed about which items and materials are needed to build out the restaurant quickly.

Itadakimasu with Rebecca may also face staffing issues when searching for new hires. The company intends to face this risk by creating an effective training program and an atmosphere that is encouraging, welcoming, and allows workers to thrive. Itadakimasu with Rebecca will also offer competitive wages to staff to ensure they are well-compensated.

The final risk Itadakimasu with Rebecca may encounter is new competition entering the market. The company plans to negate this risk by offering consistent service and food paired with a unique dining experience that helps guide customers through the meal selection process.

Management and Personnel

Ownership

Itadakimasu with Rebecca will be owned and operated by Rebecca and Xxxxx Xxxxxx. Rebecca has over 20 years of experience in managing different sushi restaurants. She has worked at several different sushi restaurants in the Dallas area and uses her experience and personality to connect with customers and create relationships with them that make them return again and again as loyal customers. Rebecca will serve as Itadakimasu with Rebecca as the front-of-house manager.

Xxxxx will serve as general manager and bring over 21 years of experience in retail management at Sun & Ski Sports to train and manage the restaurant's staff and operations. A veteran, Xxxxx served in the Marines for eight years and learned various leadership training strategies that have benefitted him throughout his career. As general manager, Xxxxx will be responsible for overseeing the building's maintenance and repairs, billing and payroll, vendors and supply chain, and staff training and oversight.

Other Personnel

Itadakimasu with Rebecca will hire additional personnel to assist in the company's daily operations. These additional hires will include Louis Ku, other kitchen and back-of-house staff, and front-of-house staff. Louis will serve as a chef for Itadakimasu with Rebecca. The company is seeking to hire another chef, a head chef, and various back-of-house staff roles.

Front-of-house staff will need to be friendly, outgoing, and empathetic to customers' tastes and interests.

Marketing Strategy

Itadakimasu with Rebecca will use several marketing methods to promote the company. These will include online and social media marketing, hosting a pre-opening VIP night, and advertising the company by using a car wrap.

Itadakimasu with Rebecca will use online and social media marketing to advertise the restaurant to new and returning customers. The company will have a website, social media pages on Facebook and Instagram, and profiles on Grubhub and Uber Eats that will feature information about Itadakimasu with Rebecca and the restaurant's menu. Using social media and online marketing will also allow Itadakimasu with Rebecca to engage with customers, share specials, and promote the restaurant's unique dining experience. The restaurant will also work with a marketing firm that can help in creating an effective online marketing strategy.

Itadakimasu with Rebecca will also host a special pre-opening VIP night for special guests and customers that are already familiar with Rebecca. Hosting this event will help promote the new restaurant before the company officially opens among a select group of VIP clientele that can bring in other VIP and high-end customers.

Lastly, Itadakimasu with Rebecca will have a car wrap that will help further advertise the restaurant. The car wrap will include information about the restaurant, such as its address, phone number, and images of sushi and other plates that are available on the menu.

Financial Summary

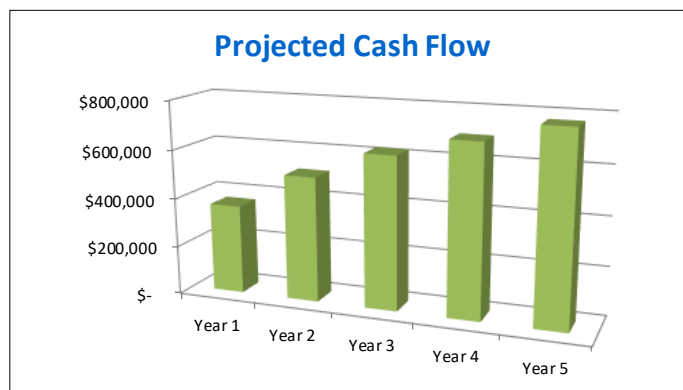
Overall revenue is expected to increase from \$2.5 million in the first year to \$4.0 million in the fifth year of operations.

Projected Sales		
<i>Fiscal Year</i>	<i>Calendar Dates</i>	<i>Expected Sales</i>
Year 1	January 2023 – December 2023	\$ 2,500,000
Year 2	January 2024 – December 2024	\$ 3,000,000
Year 3	January 2025 – December 2025	\$ 3,400,000
Year 4	January 2026 – December 2026	\$ 3,700,000
Year 5	January 2027 – December 2027	\$ 4,000,000



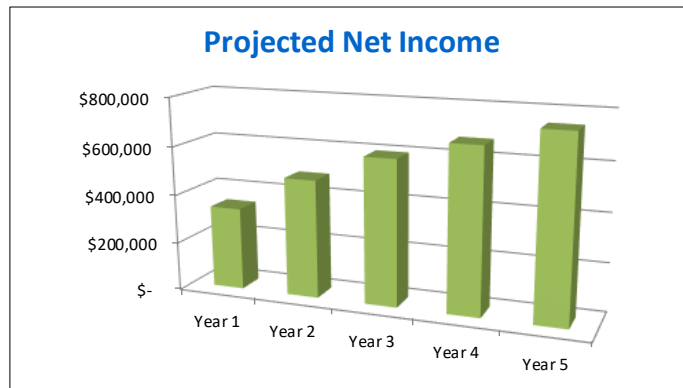
Positive cash flow is anticipated in Year 1, increasing to over \$772,000 in Year 5.

Projected Cash Flow From Operations		
<i>Fiscal Year</i>	<i>Calendar Dates</i>	<i>Expected Cash Flow</i>
Year 1	January 2023 – December 2023	\$ 364,800
Year 2	January 2024 – December 2024	\$ 511,290
Year 3	January 2025 – December 2025	\$ 622,354
Year 4	January 2026 – December 2026	\$ 697,932
Year 5	January 2027 – December 2027	\$ 772,159



Net income projections are similar but include a depreciation expense.

Projected Net Income From Operations - Prior to Dividend		
<i>Fiscal Year</i>	<i>Calendar Dates</i>	<i>Expected Net Income</i>
Year 1	January 2023 – December 2023	\$ 339,200
Year 2	January 2024 – December 2024	\$ 485,690
Year 3	January 2025 – December 2025	\$ 596,754
Year 4	January 2026 – December 2026	\$ 672,332
Year 5	January 2027 – December 2027	\$ 746,559



Itadakimasu with Rebecca is seeking an investment of \$950,000 to be combined with \$50,000 in owner cash. The build-out will be approximately \$250,000, and about \$160,000 will be needed for equipment. Initial inventory will be \$100,000, while pre-revenue salaries and training will be \$50,000. Working capital of nearly \$267,000 will provide six months of fixed expenses for early operations.

Overall breakeven is expected to increase throughout the first three years as fixed costs rise.

Itadakimasu with Rebecca Breakeven Analysis			
	Year 1:	Year 2:	Year 3:
Fixed Costs:	\$ 535,200	\$ 568,710	\$ 601,646
Cost of Materials:	\$ 1,175,000	\$ 1,410,000	\$ 1,598,000
Variable Labor:	\$ 300,000	\$ 360,000	\$ 408,000
Variable Operating Expenses:	\$ 150,600	\$ 175,600	\$ 195,600
Projected Sales:	\$ 2,500,000	\$ 3,000,000	\$ 3,400,000
Breakeven Sales:	\$ 1,530,192	\$ 1,618,105	\$ 1,706,938
Breakeven Monthly Sales:	\$ 127,516	\$ 134,842	\$ 142,245

Itadakimasu with Rebecca Sources and Applications of Funding

Sources:		
Owner Cash	\$	50,000
Investment	\$	950,000
Total Sources:	\$	1,000,000
Applications:		
Property Purchase	\$	-
Build-out	\$	250,000
Equipment	\$	160,000
Working Capital	\$	266,610
Reserve/Contingency	\$	123,390
Inventory	\$	100,000
Licenses/Permits	\$	10,000
Pre-Revenue Salaries/Training	\$	50,000
Pre-Revenue Marketing/Website	\$	20,000
Rent Deposit	\$	20,000
Total Applications:	\$	1,000,000

Financial Projections

**Itadakimasu with Rebecca
Pro Forma Income Statement:
Year 1**

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year 1
Total Sales:	\$ 175,000	\$ 190,000	\$ 200,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 215,000	\$ 220,000	\$ 220,000	\$ 225,000	\$ 2,500,000
Material Costs	\$ 82,250	\$ 89,300	\$ 94,000	\$ 98,700	\$ 98,700	\$ 98,700	\$ 98,700	\$ 98,700	\$ 101,050	\$ 103,400	\$ 103,400	\$ 105,750	\$ 1,175,000
Variable Labor	\$ 21,000	\$ 22,800	\$ 24,000	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,800	\$ 25,800	\$ 26,400	\$ 26,400	\$ 27,000	\$ 300,000
Cost of Goods Sold:	\$ 103,250	\$ 112,100	\$ 118,000	\$ 123,900	\$ 123,900	\$ 123,900	\$ 123,900	\$ 126,850	\$ 126,850	\$ 129,800	\$ 129,800	\$ 132,750	\$ 1,475,000
Gross Margin:	\$ 71,750	\$ 77,900	\$ 82,000	\$ 86,100	\$ 86,100	\$ 86,100	\$ 86,100	\$ 88,150	\$ 88,150	\$ 90,200	\$ 90,200	\$ 92,250	\$ 1,025,000
Percent:	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%
Operating Expenses:													
Salaries	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 120,000
Utilities	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 30,000
Payroll Taxes and Benefits	\$ 4,650	\$ 4,920	\$ 5,100	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,370	\$ 5,370	\$ 5,460	\$ 5,460	\$ 5,550	\$ 63,000
Advertising	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 36,000
Office Supplies	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 6,000
Insurance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 12,000
Maintenance and Supplies	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 18,000
Accounting	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 6,000
Legal and Professional Consulting	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
Licenses	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
Telephone	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,800
Rent (includes NNN)	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 240,000
Miscellaneous *	\$ 8,750	\$ 9,500	\$ 10,000	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,750	\$ 10,750	\$ 11,000	\$ 11,000	\$ 11,250	\$ 125,000
Depreciation	\$ 2,133	\$ 2,133	\$ 2,133	\$ 2,133	\$ 2,133	\$ 2,133	\$ 2,133	\$ 2,133	\$ 2,133	\$ 2,133	\$ 2,133	\$ 2,133	\$ 25,600
Total Operating Expenses:	\$ 54,883	\$ 55,903	\$ 56,583	\$ 57,263	\$ 57,263	\$ 57,263	\$ 57,263	\$ 57,603	\$ 57,603	\$ 57,943	\$ 57,943	\$ 58,283	\$ 685,800
Other Expenses:													
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses:	\$ 54,883	\$ 55,903	\$ 56,583	\$ 57,263	\$ 57,263	\$ 57,263	\$ 57,263	\$ 57,603	\$ 57,603	\$ 57,943	\$ 57,943	\$ 58,283	\$ 685,800
Net Profit (Loss) - Pretax:	\$ 16,867	\$ 21,997	\$ 25,417	\$ 28,837	\$ 28,837	\$ 28,837	\$ 28,837	\$ 30,547	\$ 30,547	\$ 32,257	\$ 32,257	\$ 33,967	\$ 339,200
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income:	\$ 16,867	\$ 21,997	\$ 25,417	\$ 28,837	\$ 28,837	\$ 28,837	\$ 28,837	\$ 30,547	\$ 30,547	\$ 32,257	\$ 32,257	\$ 33,967	\$ 339,200
Dividends:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Includes credit card fees and other miscellaneous expenses

**Itadakimasu with Rebecca
Pro Forma Income Statement:
Year 2 & 3**

	Year 1		Q1		Q2		Q3		Q4		Year 2		Q1		Q2		Q3		Q4		Year 3	
Total Sales:	\$ 2,500,000	\$ 690,000	\$ 735,000	\$ 780,000	\$ 795,000	\$ 3,000,000	\$ 825,000	\$ 840,000	\$ 860,000	\$ 875,000	\$ 3,400,000	\$ 825,000	\$ 840,000	\$ 860,000	\$ 875,000	\$ 885,000	\$ 895,000	\$ 905,000	\$ 915,000	\$ 925,000	\$ 935,000	\$ 3,400,000
Material Costs	\$ 1,175,000	\$ 324,300	\$ 345,450	\$ 366,600	\$ 373,650	\$ 1,410,000	\$ 387,750	\$ 394,800	\$ 404,200	\$ 411,250	\$ 1,598,000	\$ 387,750	\$ 394,800	\$ 404,200	\$ 411,250	\$ 418,300	\$ 425,350	\$ 432,400	\$ 439,450	\$ 446,500	\$ 453,550	\$ 1,598,000
Variable Labor	\$ 300,000	\$ 82,800	\$ 88,200	\$ 93,600	\$ 95,400	\$ 360,000	\$ 99,000	\$ 100,800	\$ 103,200	\$ 105,000	\$ 408,000	\$ 99,000	\$ 100,800	\$ 103,200	\$ 105,000	\$ 106,800	\$ 108,600	\$ 110,400	\$ 112,200	\$ 114,000	\$ 115,800	\$ 408,000
Cost of Goods Sold	\$ 1,475,000	\$ 407,100	\$ 433,650	\$ 460,200	\$ 469,050	\$ 1,770,000	\$ 486,750	\$ 495,600	\$ 507,400	\$ 516,250	\$ 2,006,000	\$ 486,750	\$ 495,600	\$ 507,400	\$ 516,250	\$ 525,100	\$ 533,950	\$ 542,800	\$ 551,650	\$ 560,500	\$ 569,350	\$ 2,006,000
Gross Margin:	\$ 1,025,000	\$ 282,900	\$ 301,350	\$ 319,800	\$ 325,950	\$ 1,230,000	\$ 338,250	\$ 344,400	\$ 352,600	\$ 358,750	\$ 1,394,000	\$ 338,250	\$ 344,400	\$ 352,600	\$ 358,750	\$ 364,900	\$ 371,050	\$ 377,200	\$ 383,350	\$ 389,500	\$ 395,650	\$ 1,394,000
Percent:	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%	41.00%
Operating Expenses:																						
Salaries	\$ 120,000	\$ 31,500	\$ 31,500	\$ 31,500	\$ 31,500	\$ 126,000	\$ 33,075	\$ 33,075	\$ 33,075	\$ 33,075	\$ 132,300	\$ 33,075	\$ 33,075	\$ 33,075	\$ 33,075	\$ 33,075	\$ 33,075	\$ 33,075	\$ 33,075	\$ 33,075	\$ 33,075	\$ 132,300
Utilities	\$ 30,000	\$ 7,875	\$ 7,875	\$ 7,875	\$ 7,875	\$ 31,500	\$ 8,269	\$ 8,269	\$ 8,269	\$ 8,269	\$ 33,075	\$ 8,269	\$ 8,269	\$ 8,269	\$ 8,269	\$ 8,269	\$ 8,269	\$ 8,269	\$ 8,269	\$ 8,269	\$ 8,269	\$ 33,075
Payroll Taxes and Benefits	\$ 63,000	\$ 17,145	\$ 17,955	\$ 18,765	\$ 19,035	\$ 72,900	\$ 19,811	\$ 20,081	\$ 20,441	\$ 20,711	\$ 81,045	\$ 19,811	\$ 20,081	\$ 20,441	\$ 20,711	\$ 20,981	\$ 21,251	\$ 21,521	\$ 21,791	\$ 22,061	\$ 22,331	\$ 81,045
Advertising	\$ 36,000	\$ 9,450	\$ 9,450	\$ 9,450	\$ 9,450	\$ 37,800	\$ 9,923	\$ 9,923	\$ 9,923	\$ 9,923	\$ 39,690	\$ 9,923	\$ 9,923	\$ 9,923	\$ 9,923	\$ 9,923	\$ 9,923	\$ 9,923	\$ 9,923	\$ 9,923	\$ 9,923	\$ 39,690
Office Supplies	\$ 6,000	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ 6,300	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 6,615	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 6,615
Insurance	\$ 12,000	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 12,600	\$ 3,308	\$ 3,308	\$ 3,308	\$ 3,308	\$ 13,230	\$ 3,308	\$ 3,308	\$ 3,308	\$ 3,308	\$ 3,308	\$ 3,308	\$ 3,308	\$ 3,308	\$ 3,308	\$ 3,308	\$ 13,230
Maintenance and Supplies	\$ 18,000	\$ 4,725	\$ 4,725	\$ 4,725	\$ 4,725	\$ 18,900	\$ 4,961	\$ 4,961	\$ 4,961	\$ 4,961	\$ 19,845	\$ 4,961	\$ 4,961	\$ 4,961	\$ 4,961	\$ 4,961	\$ 4,961	\$ 4,961	\$ 4,961	\$ 4,961	\$ 4,961	\$ 19,845
Accounting	\$ 6,000	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ 6,300	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 6,615	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 6,615
Legal and Professional Consulting	\$ 1,200	\$ 315	\$ 315	\$ 315	\$ 315	\$ 1,260	\$ 331	\$ 331	\$ 331	\$ 331	\$ 1,323	\$ 331	\$ 331	\$ 331	\$ 331	\$ 331	\$ 331	\$ 331	\$ 331	\$ 331	\$ 331	\$ 1,323
Licenses	\$ 1,800	\$ 473	\$ 473	\$ 473	\$ 473	\$ 1,890	\$ 496	\$ 496	\$ 496	\$ 496	\$ 1,985	\$ 496	\$ 496	\$ 496	\$ 496	\$ 496	\$ 496	\$ 496	\$ 496	\$ 496	\$ 496	\$ 1,985
Telephone	\$ 240,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ 252,000	\$ 66,150	\$ 66,150	\$ 66,150	\$ 66,150	\$ 264,600	\$ 66,150	\$ 66,150	\$ 66,150	\$ 66,150	\$ 66,150	\$ 66,150	\$ 66,150	\$ 66,150	\$ 66,150	\$ 66,150	\$ 264,600
Rent (includes NNN)	\$ 125,000	\$ 34,500	\$ 36,750	\$ 39,000	\$ 39,750	\$ 150,000	\$ 41,250	\$ 42,000	\$ 43,000	\$ 43,750	\$ 170,000	\$ 41,250	\$ 42,000	\$ 43,000	\$ 43,750	\$ 44,500	\$ 45,250	\$ 46,000	\$ 46,750	\$ 47,500	\$ 48,250	\$ 170,000
Miscellaneous *	\$ 25,600	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 25,600	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 25,600	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 25,600
Depreciation	\$ 685,800	\$ 181,998	\$ 185,058	\$ 188,118	\$ 189,138	\$ 744,310	\$ 197,611	\$ 198,631	\$ 199,651	\$ 200,671	\$ 797,246	\$ 197,611	\$ 198,631	\$ 199,651	\$ 200,671	\$ 201,691	\$ 202,711	\$ 203,731	\$ 204,751	\$ 205,771	\$ 206,791	\$ 797,246
Total Operating Expenses:	\$ 685,800	\$ 181,998	\$ 185,058	\$ 188,118	\$ 189,138	\$ 744,310	\$ 197,611	\$ 198,631	\$ 199,651	\$ 200,671	\$ 797,246	\$ 197,611	\$ 198,631	\$ 199,651	\$ 200,671	\$ 201,691	\$ 202,711	\$ 203,731	\$ 204,751	\$ 205,771	\$ 206,791	\$ 797,246
Other Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses:	\$ 685,800	\$ 181,998	\$ 185,058	\$ 188,118	\$ 189,138	\$ 744,310	\$ 197,611	\$ 198,631	\$ 199,651	\$ 200,671	\$ 797,246	\$ 197,611	\$ 198,631	\$ 199,651	\$ 200,671	\$ 201,691	\$ 202,711	\$ 203,731	\$ 204,751	\$ 205,771	\$ 206,791	\$ 797,246
Net Profit (Loss) - Pretax:	\$ 339,200	\$ 100,903	\$ 116,293	\$ 131,683	\$ 136,813	\$ 485,690	\$ 140,639	\$ 145,769	\$ 152,609	\$ 157,739	\$ 596,754	\$ 140,639	\$ 145,769	\$ 152,609	\$ 157,739	\$ 162,869	\$ 167,999	\$ 173,129	\$ 178,259	\$ 183,389	\$ 188,519	\$ 596,754
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income:	\$ 339,200	\$ 100,903	\$ 116,293	\$ 131,683	\$ 136,813	\$ 485,690	\$ 140,639	\$ 145,769	\$ 152,609	\$ 157,739	\$ 596,754	\$ 140,639	\$ 145,769	\$ 152,609	\$ 157,739	\$ 162,869	\$ 167,999	\$ 173,129	\$ 178,259	\$ 183,389	\$ 188,519	\$ 596,754
Dividends:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Includes credit card fees and other miscellaneous expenses

Itadakimasu with Rebecca Pro Forma Income Statement: 5 Year Summary

	Year 1	Year 2	Year 3	Year 4	Year 5
Total Sales:	\$ 2,500,000	\$ 3,000,000	\$ 3,400,000	\$ 3,700,000	\$ 4,000,000
Material Costs	\$ 1,175,000	\$ 1,410,000	\$ 1,598,000	\$ 1,739,000	\$ 1,880,000
Variable Labor	\$ 300,000	\$ 360,000	\$ 408,000	\$ 444,000	\$ 480,000
Cost of Goods Sold	\$ 1,475,000	\$ 1,770,000	\$ 2,006,000	\$ 2,183,000	\$ 2,360,000
Gross Margin:	\$ 1,025,000	\$ 1,230,000	\$ 1,394,000	\$ 1,517,000	\$ 1,640,000
Percent:	41.00%	41.00%	41.00%	41.00%	41.00%
Operating Expenses:					
Salaries	\$ 120,000	\$ 126,000	\$ 132,300	\$ 138,915	\$ 145,861
Utilities	\$ 30,000	\$ 31,500	\$ 33,075	\$ 34,729	\$ 36,465
Payroll Taxes and Benefits	\$ 63,000	\$ 72,900	\$ 81,045	\$ 87,437	\$ 93,879
Advertising	\$ 36,000	\$ 37,800	\$ 39,690	\$ 41,675	\$ 43,758
Office Supplies	\$ 6,000	\$ 6,300	\$ 6,615	\$ 6,946	\$ 7,293
Insurance	\$ 12,000	\$ 12,600	\$ 13,230	\$ 13,892	\$ 14,586
Maintenance and Supplies	\$ 18,000	\$ 18,900	\$ 19,845	\$ 20,837	\$ 21,879
Accounting	\$ 6,000	\$ 6,300	\$ 6,615	\$ 6,946	\$ 7,293
Legal and Professional Consulting	\$ 1,200	\$ 1,260	\$ 1,323	\$ 1,389	\$ 1,459
Licenses	\$ 1,200	\$ 1,260	\$ 1,323	\$ 1,389	\$ 1,459
Telephone	\$ 1,800	\$ 1,890	\$ 1,985	\$ 2,084	\$ 2,188
Rent (includes NNN)	\$ 240,000	\$ 252,000	\$ 264,600	\$ 277,830	\$ 291,722
Miscellaneous *	\$ 125,000	\$ 150,000	\$ 170,000	\$ 185,000	\$ 200,000
Depreciation	\$ 25,600	\$ 25,600	\$ 25,600	\$ 25,600	\$ 25,600
Total Operating Expenses:	\$ 685,800	\$ 744,310	\$ 797,246	\$ 844,668	\$ 893,441
Other Expenses:					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses:	\$ 685,800	\$ 744,310	\$ 797,246	\$ 844,668	\$ 893,441
Net Profit (Loss) - Pretax:	\$ 339,200	\$ 485,690	\$ 596,754	\$ 672,332	\$ 746,559
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income:	\$ 339,200	\$ 485,690	\$ 596,754	\$ 672,332	\$ 746,559
Dividends:	\$ -	\$ -	\$ -	\$ -	\$ -

* Includes credit card fees and other miscellaneous expenses

**Itadakimasu with Rebecca
Projected Cash Flow Statement:
Year 1**

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year 1
Total Cash Receipts:	\$ 175,000	\$ 190,000	\$ 200,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 215,000	\$ 215,000	\$ 220,000	\$ 220,000	\$ 225,000	\$ 2,500,000
Cash Disbursements:													
Material Costs	\$ 82,250	\$ 89,300	\$ 94,000	\$ 98,700	\$ 98,700	\$ 98,700	\$ 98,700	\$ 101,050	\$ 101,050	\$ 103,400	\$ 103,400	\$ 105,750	\$ 1,175,000
Variable Labor	\$ 21,000	\$ 22,800	\$ 24,000	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,800	\$ 25,800	\$ 26,400	\$ 26,400	\$ 27,000	\$ 300,000
Salaries	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 120,000
Utilities	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 30,000
Payroll Taxes and Benefits	\$ 4,650	\$ 4,920	\$ 5,100	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,370	\$ 5,370	\$ 5,460	\$ 5,460	\$ 5,550	\$ 63,000
Advertising	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 36,000
Office Supplies	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 6,000
Insurance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 12,000
Maintenance and Supplies	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 18,000
Accounting	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 6,000
Legal and Professional Consulting	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
Licenses	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
Telephone	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,800
Rent (includes NNN)	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 240,000
Miscellaneous *	\$ 8,750	\$ 9,500	\$ 10,000	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,750	\$ 10,750	\$ 11,000	\$ 11,000	\$ 11,250	\$ 125,000
Loan Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dividends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Disbursements:	\$ 156,000	\$ 165,870	\$ 172,450	\$ 179,030	\$ 179,030	\$ 179,030	\$ 179,030	\$ 182,320	\$ 182,320	\$ 185,610	\$ 185,610	\$ 188,900	\$ 2,135,200
Net Cash Flow:	\$ 19,000	\$ 24,130	\$ 27,550	\$ 30,970	\$ 30,970	\$ 30,970	\$ 30,970	\$ 32,680	\$ 32,680	\$ 34,390	\$ 34,390	\$ 36,100	\$ 364,800
Cumulative Cash Flow:	\$ 19,000	\$ 43,130	\$ 70,680	\$ 101,650	\$ 132,620	\$ 163,590	\$ 194,560	\$ 227,240	\$ 259,920	\$ 294,310	\$ 328,700	\$ 364,800	\$ 364,800

* Includes credit card fees and other miscellaneous expenses

**Itadakimasu with Rebecca
 Projected Cash Flow Statement:
 Year 2 & 3**

	Q1	Q2	Q3	Q4	Year 2	Q1	Q2	Q3	Q4	Year 3
Total Cash Receipts:	\$ 690,000	\$ 735,000	\$ 780,000	\$ 795,000	\$ 3,000,000	\$ 825,000	\$ 840,000	\$ 860,000	\$ 875,000	\$ 3,400,000
Cash Disbursements:										
Material Costs	\$ 324,300	\$ 345,450	\$ 366,600	\$ 373,650	\$ 1,410,000	\$ 387,750	\$ 394,800	\$ 404,200	\$ 411,250	\$ 1,598,000
Variable Labor	\$ 82,800	\$ 88,200	\$ 93,600	\$ 95,400	\$ 360,000	\$ 99,000	\$ 100,800	\$ 103,200	\$ 105,000	\$ 408,000
Salaries	\$ 31,500	\$ 31,500	\$ 31,500	\$ 31,500	\$ 126,000	\$ 33,075	\$ 33,075	\$ 33,075	\$ 33,075	\$ 132,300
Utilities	\$ 7,875	\$ 7,875	\$ 7,875	\$ 7,875	\$ 31,500	\$ 8,269	\$ 8,269	\$ 8,269	\$ 8,269	\$ 33,075
Payroll Taxes and Benefits	\$ 17,145	\$ 17,955	\$ 18,765	\$ 19,035	\$ 72,900	\$ 19,811	\$ 20,081	\$ 20,441	\$ 20,711	\$ 81,045
Advertising	\$ 9,450	\$ 9,450	\$ 9,450	\$ 9,450	\$ 37,800	\$ 9,923	\$ 9,923	\$ 9,923	\$ 9,923	\$ 39,690
Office Supplies	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ 6,300	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 6,615
Insurance	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 12,600	\$ 3,308	\$ 3,308	\$ 3,308	\$ 3,308	\$ 13,230
Maintenance and Supplies	\$ 4,725	\$ 4,725	\$ 4,725	\$ 4,725	\$ 18,900	\$ 4,961	\$ 4,961	\$ 4,961	\$ 4,961	\$ 19,845
Accounting	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ 6,300	\$ 1,654	\$ 1,654	\$ 1,654	\$ 1,654	\$ 6,615
Legal and Professional Consulting	\$ 315	\$ 315	\$ 315	\$ 315	\$ 1,260	\$ 331	\$ 331	\$ 331	\$ 331	\$ 1,323
Licenses	\$ 315	\$ 315	\$ 315	\$ 315	\$ 1,260	\$ 331	\$ 331	\$ 331	\$ 331	\$ 1,323
Telephone	\$ 473	\$ 473	\$ 473	\$ 473	\$ 1,890	\$ 496	\$ 496	\$ 496	\$ 496	\$ 1,985
Rent (includes NNN)	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ 252,000	\$ 66,150	\$ 66,150	\$ 66,150	\$ 66,150	\$ 264,600
Miscellaneous *	\$ 34,500	\$ 36,750	\$ 39,000	\$ 39,750	\$ 150,000	\$ 41,250	\$ 42,000	\$ 43,000	\$ 43,750	\$ 170,000
Loan Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dividends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Disbursements:	\$ 582,698	\$ 612,308	\$ 641,918	\$ 651,788	\$ 2,488,710	\$ 677,961	\$ 687,831	\$ 700,991	\$ 710,861	\$ 2,777,646
Net Cash Flow:	\$ 107,303	\$ 122,693	\$ 138,083	\$ 143,213	\$ 511,290	\$ 147,039	\$ 152,169	\$ 159,009	\$ 164,139	\$ 622,354
Cumulative Cash Flow:	\$ 472,103	\$ 594,795	\$ 732,878	\$ 876,090	\$ 876,090	\$ 1,023,129	\$ 1,175,297	\$ 1,334,306	\$ 1,498,445	\$ 1,498,445

* Includes credit card fees and other miscellaneous expenses

Itadakimasu with Rebecca

Projected Cash Flow Statement: 5 Year Summary

	Year 1	Year 2	Year 3	Year 4	Year 5
Total Cash Receipts:	\$ 2,500,000	\$ 3,000,000	\$ 3,400,000	\$ 3,700,000	\$ 4,000,000
<i>Cash Disbursements:</i>					
Material Costs	\$ 1,175,000	\$ 1,410,000	\$ 1,598,000	\$ 1,739,000	\$ 1,880,000
Variable Labor	\$ 300,000	\$ 360,000	\$ 408,000	\$ 444,000	\$ 480,000
Salaries	\$ 120,000	\$ 126,000	\$ 132,300	\$ 138,915	\$ 145,861
Utilities	\$ 30,000	\$ 31,500	\$ 33,075	\$ 34,729	\$ 36,465
Payroll Taxes and Benefits	\$ 63,000	\$ 72,900	\$ 81,045	\$ 87,437	\$ 93,879
Advertising	\$ 36,000	\$ 37,800	\$ 39,690	\$ 41,675	\$ 43,758
Office Supplies	\$ 6,000	\$ 6,300	\$ 6,615	\$ 6,946	\$ 7,293
Insurance	\$ 12,000	\$ 12,600	\$ 13,230	\$ 13,892	\$ 14,586
Maintenance and Supplies	\$ 18,000	\$ 18,900	\$ 19,845	\$ 20,837	\$ 21,879
Accounting	\$ 6,000	\$ 6,300	\$ 6,615	\$ 6,946	\$ 7,293
Legal and Professional Consulting	\$ 1,200	\$ 1,260	\$ 1,323	\$ 1,389	\$ 1,459
Licenses	\$ 1,200	\$ 1,260	\$ 1,323	\$ 1,389	\$ 1,459
Telephone	\$ 1,800	\$ 1,890	\$ 1,985	\$ 2,084	\$ 2,188
Rent (includes NNN)	\$ 240,000	\$ 252,000	\$ 264,600	\$ 277,830	\$ 291,722
Miscellaneous *	\$ 125,000	\$ 150,000	\$ 170,000	\$ 185,000	\$ 200,000
Loan Payment	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Dividends	\$ -	\$ -	\$ -	\$ -	\$ -
Other Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Disbursements:	\$ 2,135,200	\$ 2,488,710	\$ 2,777,646	\$ 3,002,068	\$ 3,227,841
Net Cash Flow:	\$ 364,800	\$ 511,290	\$ 622,354	\$ 697,932	\$ 772,159
Cumulative Cash Flow:	\$ 364,800	\$ 876,090	\$ 1,498,445	\$ 2,196,377	\$ 2,968,536

* Includes credit card fees and other miscellaneous expenses

**Itadakimasu with Rebecca
Balance Sheet:**

Assets:	Pre-Open	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year1	Year2	Year3	Year4	Year5	
Current Assets:																			
Cash	\$ 390,000	\$ 409,000	\$ 433,130	\$ 460,680	\$ 491,650	\$ 522,620	\$ 553,590	\$ 584,560	\$ 617,240	\$ 649,920	\$ 684,310	\$ 718,700	\$ 754,800	\$ 754,800	\$ 1,266,090	\$ 1,888,445	\$ 2,586,377	\$ 3,358,536	
Net Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventory	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Prepaid Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accum. Depr. & Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Current Assets:	\$ 490,000	\$ 509,000	\$ 533,130	\$ 560,680	\$ 591,650	\$ 622,620	\$ 653,590	\$ 684,560	\$ 717,240	\$ 749,920	\$ 784,310	\$ 818,700	\$ 854,800	\$ 854,800	\$ 1,366,090	\$ 1,988,445	\$ 2,686,377	\$ 3,458,536	
Fixed Assets:																			
Furniture/Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leasehold Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Equipment	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
Depreciation	\$ -	\$ (2,133)	\$ (4,267)	\$ (6,400)	\$ (8,533)	\$ (10,667)	\$ (12,800)	\$ (14,933)	\$ (17,067)	\$ (19,200)	\$ (21,333)	\$ (23,467)	\$ (25,600)	\$ (25,600)	\$ (51,200)	\$ (76,800)	\$ (102,400)	\$ (128,000)	
Total Fixed Assets:	\$ 410,000	\$ 407,867	\$ 405,733	\$ 403,600	\$ 401,467	\$ 399,333	\$ 397,200	\$ 395,067	\$ 392,933	\$ 390,800	\$ 388,667	\$ 386,533	\$ 384,400	\$ 384,400	\$ 358,800	\$ 333,200	\$ 307,600	\$ 282,000	
Total Assets:	\$ 900,000	\$ 916,867	\$ 938,863	\$ 964,280	\$ 993,117	\$ 1,021,953	\$ 1,050,790	\$ 1,079,627	\$ 1,110,173	\$ 1,140,720	\$ 1,174,977	\$ 1,205,233	\$ 1,239,200	\$ 1,239,200	\$ 1,724,890	\$ 2,321,645	\$ 2,993,977	\$ 3,740,536	
Liabilities and Equity:																			
Current Liabilities:																			
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current portion - long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Current Liabilities:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Long-Term Liabilities:																			
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Long-Term Liabilities:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shareholder's Equity:																			
Common Stock	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
Retained Earnings	\$ -	\$ 16,867	\$ 38,863	\$ 64,280	\$ 93,117	\$ 121,953	\$ 150,790	\$ 179,627	\$ 210,173	\$ 240,720	\$ 272,977	\$ 305,233	\$ 339,200	\$ 339,200	\$ 824,890	\$ 1,421,645	\$ 2,093,977	\$ 2,840,536	
Total Shareholder's Equity:	\$ 900,000	\$ 916,867	\$ 938,863	\$ 964,280	\$ 993,117	\$ 1,021,953	\$ 1,050,790	\$ 1,079,627	\$ 1,110,173	\$ 1,140,720	\$ 1,174,977	\$ 1,205,233	\$ 1,239,200	\$ 1,239,200	\$ 1,724,890	\$ 2,321,645	\$ 2,993,977	\$ 3,740,536	
Total Liabilities and Equity:	\$ 900,000	\$ 916,867	\$ 938,863	\$ 964,280	\$ 993,117	\$ 1,021,953	\$ 1,050,790	\$ 1,079,627	\$ 1,110,173	\$ 1,140,720	\$ 1,174,977	\$ 1,205,233	\$ 1,239,200	\$ 1,239,200	\$ 1,724,890	\$ 2,321,645	\$ 2,993,977	\$ 3,740,536	

Itadakimasu with Rebecca Capital Equipment List

Major Equipment and Accessories:

Kitchen/Dining Equipment	\$	150,000.00
POS/Technology	\$	10,000.00
<u>Total Capital Equipment:</u>	\$	160,000.00

Itadakimasu with Rebecca

Best-Case Scenario

15% Increase in Revenues

	Year 1	Year 2	Year 3	Year 4	Year 5
Total Sales:	\$ 2,875,000	\$ 3,450,000	\$ 3,910,000	\$ 4,255,000	\$ 4,600,000
Cost of Goods Sold	\$ 1,696,250	\$ 2,035,500	\$ 2,306,900	\$ 2,510,450	\$ 2,714,000
Gross Margin:	\$ 1,178,750	\$ 1,414,500	\$ 1,603,100	\$ 1,744,550	\$ 1,886,000
Percent:	41.00%	41.00%	41.00%	41.00%	41.00%
Total Expenses:	\$ 685,800	\$ 744,310	\$ 797,246	\$ 844,668	\$ 893,441
Net Profit (Loss) - Pretax:	\$ 492,950	\$ 670,190	\$ 805,854	\$ 899,882	\$ 992,559
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income:	\$ 492,950	\$ 670,190	\$ 805,854	\$ 899,882	\$ 992,559
Dividends:	\$ -	\$ -	\$ -	\$ -	\$ -

Worst-Case Scenario

15% Decrease in Revenues

	Year 1	Year 2	Year 3	Year 4	Year 5
Total Sales:	\$ 2,125,000	\$ 2,550,000	\$ 2,890,000	\$ 3,145,000	\$ 3,400,000
Cost of Goods Sold	\$ 1,253,750	\$ 1,504,500	\$ 1,705,100	\$ 1,855,550	\$ 2,006,000
Gross Margin:	\$ 871,250	\$ 1,045,500	\$ 1,184,900	\$ 1,289,450	\$ 1,394,000
Percent:	41.00%	41.00%	41.00%	41.00%	41.00%
Total Expenses:	\$ 685,800	\$ 744,310	\$ 797,246	\$ 844,668	\$ 893,441
Net Profit (Loss) - Pretax:	\$ 185,450	\$ 301,190	\$ 387,654	\$ 444,782	\$ 500,559
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income:	\$ 185,450	\$ 301,190	\$ 387,654	\$ 444,782	\$ 500,559
Dividends:	\$ -	\$ -	\$ -	\$ -	\$ -

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