



MEMORANDUM

DATE: May 11, 2006

TO: Whom It May Concern

FROM: Michael Roberts, Partner

RE: Oink, Inc. d/b/a Corky's Ribs & Bar-B-Q 2005 Catering Sales

I have personally worked with Michael Attias, Vice President of Oink, Inc.'s Corky's Ribs & Bar-B-Q franchise in Brentwood, Tennessee and prepared their books and income tax returns since 1995.

For calendar year 2005 the restaurant reported on their federal income tax return full service catering sales of \$324,749.43 and drop-off/self-service catering sales of \$679,810.14 for total catering sales of \$1,004,559.50.

These sales figures were generated from a single unit with seating of 104 in the main dining room.