

**EXHIBIT J TO THE
RELAX THE BACK CORPORATION
OFFERING CIRCULAR**

**EARNINGS CLAIM
STATEMENT OF PROSPECTIVE FRANCHISEE**

INFORMATION FOR PROSPECTIVE FRANCHISEES ABOUT FRANCHISE SALES
REQUIRED BY THE FEDERAL TRADE COMMISSION

To protect you, we've required the franchisor to give you this information. *We haven't checked it and don't know if it's correct.* Study these facts and figures carefully. If possible, show them to someone who can advise you, like a lawyer or an accountant. Then take your time and think it over.

If you find anything you think may be wrong or anything important that's been left out, let us know about it. It may be against the law.

There may also be laws about franchising in your State. Ask your State agencies about them.

FEDERAL TRADE COMMISSION
Washington, D.C.

Franchisor: Relax The Back Corporation

Date of Issuance: March 29, 2004

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UNAUDITED

EXHIBIT J

Item 19 Earnings Claims
Historical Sales Information of U.S. Franchised Stores
UNAUDITED

CAUTION

Some Franchised Stores have sold and/or earned the amounts reported in this document. There is no assurance that you will do as well. If you rely upon our figures, you must accept the risk of not doing as well. A new franchisee's results are likely to differ from the results set forth in this document and in the accompanying charts.

We are providing you with the following information to assist you in conducting your own investigation for the purchase of a Relax The Back franchise. This document should be read in its entirety, including the discussion of factual basis and material assumptions, charts and footnotes, since all of it is important to your decision.

Please note that the information presented in this document is not a reliable basis for estimating or projecting actual, probable or possible financial results for any Store to be operated by you. We specifically disclaim any representation that the results reported will, are likely to or can be achieved by any franchised Store at any time in the future. Nothing in this document or the Offering Circular is a representation, warranty or promise that you will or may achieve the results reported. Actual results vary from Store to Store, and we are not able to predict in any way the revenues, expenses, related percentages, cash flows or other results for a franchised location. Perhaps most importantly, remember that past performance for any business is no guarantee of future results.

We hope that this information will be helpful to you in preparing your own business and future cash flow estimates; however, we want to remind you that it is your sole responsibility to do your own research before purchasing a Relax The Back franchise. Performance results vary significantly among geographic areas and many of the items to be considered are largely within your control, such as rent, marketing and advertising expenses, product pricing, discounting and promotional practices, owner compensation, employee compensation (including worker's compensation insurance and other payroll related costs), fringe benefits, financing cost, etc. You should also keep in mind that the performance of franchisees will vary dramatically among markets for a variety of reasons, including, for example, differences in operating expenses (such as rental costs, labor costs, building code and health and safety requirements, personal and tax expenses, insurance costs, etc.), location, access, traffic flow, local market conditions, proximity of competition, consumer preferences and trends and various other demographics, and the economic and business environment in a particular market. Therefore, we are providing you the selected information set forth below with the understanding that you will do your own research to develop data with which to perform your analysis. It is likely that a Store operated by you will differ from many of the Stores' results reported here in significant regards, including location, weather, visibility, customer demographics and traffic, local laws and requirements, labor costs, competition, occupancy costs and other factors. You cannot assume that this information is necessarily directly relevant to your market or any location from which you intend to operate a Relax The Back franchise. You should independently verify whether the relevant factors and conditions in your intended area of operation are comparable to those in the areas of the reporting Stores. You also should

research the prices charged by competitors in your prospective market to determine the degree of price competition you will face.

We strongly recommend that all revenues, costs, cash flows and other financial factors associated with the establishment and /or operation of a Relax The Back Store be separately analyzed along with your budget and business plan by you and your own independent accountant and/or advisor experienced in our industry. You should also bear in mind that the information reported in this document is based principally upon the sales results of mature Stores. This fact is likely to impact the data in a variety of material ways, since a new Store is unlikely to have sales comparable to a mature Store.

The information in this document incorporates the attached charts of historical results and footnotes:

CHART 1: 2003 Annual Adjusted Gross Sales for U.S. Franchised Stores (Unaudited and Qualified as Noted)

CHART 2: Monthly Adjusted Gross Sales for Franchised Stores Open Less than 12 Months as of December 31, 2003 (Unaudited and Qualified as Noted)

The earnings claims figures referenced in this Exhibit do not reflect any of the costs of sales, operating expenses or other costs or expenses that must be deducted from the gross revenue or gross sales figures to obtain your net income or profit. You should conduct an independent investigation of the costs and expenses you will incur in operating your Relax The Back Store. Franchisees or former franchisees, listed in Exhibits C and D of the Offering Circular, may be one source of this information.

We used information reported to us by third parties to prepare this document. The figures reported are derived from monthly sales reports submitted by franchisees and are the basis upon which their royalty obligations are calculated. We assume the information as supplied by them and their respective Store managers to be accurate. The information presented is not an income statement, statement of operations, statement of cash flow or any other financial statement, nor is the information presented in accordance with generally accepted accounting principles.

Substantiation of the data used in preparing the results stated in this document will be available to you on reasonable request. We may require that you sign a confidentiality agreement prior to reviewing the data.

This document is our only authorized "earnings claim" or other statement regarding financial results relating to Relax The Back Stores. Any other financial information about Relax The Back Stores is not authorized and should not be relied upon in any way. We do not authorize our salespersons (or anyone else) to, and have specifically instructed our salespersons, agents, employees, officers and other personnel not to, furnish any other or supplemental oral or written information concerning actual or potential sales, costs, income or profits, or other financial matters regarding Relax The Back Stores or comparable units.

If you believe that any promises, representations or agreements are or have been made to you that are not expressly stated in the Franchise Agreement, the Offering Circular or this document, you must provide us a written statement describing the same next to your signature below. If any such promises, representations or agreements have been provided to you, you should understand that they are unreliable and unauthorized by us. You shouldn't rely upon them, and we are not bound by them. Please notify us in writing before you buy a franchise if any such promises, representations or agreements have been provided to you by anyone.

It is important for you to read and understand the contents of this document, including the accompanying charts, notes and Offering Circular, and to use the data presented for informational purposes only.

THE FIGURES PROVIDED IN THIS EARNINGS CLAIMS STATEMENT SHOULD NOT BE CONSIDERED AS THE ACTUAL OR PROBABLE RESULTS THAT YOU WILL OR CAN REALIZE. THE EXPERIENCE OF AN INDIVIDUAL FRANCHISEE IS LIKELY TO DIFFER FROM THE INFORMATION SET FORTH ABOVE.

In making any decision regarding a Relax The Back franchise, the undersigned will not rely on any of the data presented to be predictive of the undersigned's possible financial results.

Signature

Date

Signature

Date

Signature

Date

Signature

Date

CHART 1

**2003 Annual Adjusted Gross Sales
for U.S. Franchised Stores Open 12 Months or More
(Unaudited and Qualified as Noted)**

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

ADJUSTED GROSS SALES RANGE

HIGH	LOW
\$2,340,514	\$354,759

ARITHMETIC AVERAGE ANNUAL ADJUSTED GROSS SALES

\$846,116

40% OF OUR 73 U.S. FRANCHISED STORES OPERATING THE FULL 12 MONTHS IN CALENDAR YEAR 2003 ACHIEVED AN ANNUAL ADJUSTED GROSS SALES VOLUME EQUAL TO OR BETTER THAN THE AVERAGE ANNUAL ADJUSTED GROSS SALES AMOUNT SHOWN ABOVE.

2003 MONTHLY ADJUSTED GROSS SALES RANGE

HIGH	LOW
\$195,043	\$29,563

ARITHMETIC AVERAGE MONTHLY ADJUSTED GROSS SALES (2003)

\$70,500

41% OF OUR 73 U.S. FRANCHISED STORES OPERATING THE FULL 12 MONTHS IN CALENDAR YEAR 2003 ACHIEVED AN AVERAGE MONTHLY ADJUSTED GROSS SALES VOLUME EQUAL TO OR BETTER THAN THE AVERAGE MONTHLY ADJUSTED GROSS SALES AMOUNT SHOWN ABOVE.

Notes:

1 "Adjusted Gross Sales" figures are reported to us by our franchisees and are the basis upon which their royalty payments to us are calculated. This term is defined under our Franchise Agreement and is gross sales, with sales tax, customer refunds, and other adjustments deducted to arrive at Adjusted Gross Sales. Please refer to Item 7 of the Offering Circular for the full definition of Adjusted Gross Sales. The Adjusted Gross Sales reported in this Chart 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. We have not reviewed or verified the sales information reported to us. The information reported reflects historical results, and past performance is no indication of future performance. Franchisees establish their own product pricing, which may vary from market to market.

2. The results reported are for 73 U.S. franchised stores operating the full 12 months in calendar year 2003. Stores were operating in 32 states, as of December 31, 2003. The results from 2 franchised Stores operating in Canada are not included here. The average annual Adjusted Gross Sales was calculated by dividing the total combined 2003 sales for all Stores by the number of Stores for which results are reported (e.g. 73). The average monthly Adjusted Gross Sales was calculated by dividing the total combined 2003 sales for all Stores by 876 (73 Stores X 12 months).

3. The Stores for which these sales are reported are mature Stores that have been open and operating from 3 to 11 years and are principally in suburban locations. A new Store is likely to have less than average annual sales. A total of 44 franchisees own the 73 Stores reporting. 40% of these franchisees are multiple Store operators. Multiple Store franchisees may have higher per Store sales than single Store operators due to a variety of factors, including operator experience, a stronger market visibility, advertising/marketing efficiencies and other factors. Multiple Store operators also often enjoy certain economies of scale in expenses (for example, accounting, inventory and bulk purchases, professional expenses, freight, etc., and your costs may not be as efficient.

4. 4 of these Stores are franchised to a business entity which is partially owned by and operated by our Chief Financial Officer (See Item 2 of this Offering Circular). These Stores, along with a 5th Store, were sold by us and franchised to their current owners between May and August, 2003. Sales figures for these 5 stores, which are noted with an asterisk on the following chart, include sales reported by us for the period during which we owned and operated them. We owned 3 Stores as of December 31, 2003. Sales information for these 3 Stores is not included in this chart.

Stores Open Full 12 Months 2003
(Chart 1 - UNAUDITED)

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	Average	SALES
													Sales MID	YTD
\$	79,406	\$ 59,946	\$ 56,108	\$ 55,630	\$ 66,844	\$ 59,629	\$ 71,298	\$ 64,345	\$ 48,843	\$ 54,247	\$ 61,190	\$ 81,248	\$ 63,228	\$ 758,734
\$	42,828	\$ 35,204	\$ 44,232	\$ 35,878	\$ 45,934	\$ 36,796	\$ 50,328	\$ 43,738	\$ 42,281	\$ 40,825	\$ 38,673	\$ 58,340	\$ 42,921	\$ 515,056
\$	62,146	\$ 42,766	\$ 34,361	\$ 30,394	\$ 72,884	\$ 56,044	\$ 58,953	\$ 57,475	\$ 64,024	\$ 70,365	\$ 58,820	\$ 102,338	\$ 59,214	\$ 710,568
\$	94,838	\$ 116,852	\$ 110,320	\$ 122,495	\$ 149,864	\$ 111,011	\$ 124,112	\$ 94,550	\$ 156,987	\$ 114,831	\$ 94,589	\$ 194,879	\$ 123,761	\$ 1,485,128
\$	55,435	\$ 57,808	\$ 63,188	\$ 63,472	\$ 65,873	\$ 56,113	\$ 63,510	\$ 49,597	\$ 74,737	\$ 53,464	\$ 66,918	\$ 66,918	\$ 61,419	\$ 737,033
\$	57,102	\$ 41,483	\$ 64,740	\$ 67,571	\$ 45,897	\$ 65,058	\$ 64,588	\$ 78,545	\$ 69,308	\$ 68,287	\$ 71,602	\$ 92,574	\$ 65,563	\$ 786,756
\$	60,818	\$ 36,559	\$ 35,784	\$ 35,449	\$ 49,609	\$ 49,097	\$ 41,983	\$ 62,142	\$ 43,163	\$ 59,807	\$ 79,761	\$ 100,213	\$ 54,532	\$ 654,385
\$	72,074	\$ 59,693	\$ 80,626	\$ 49,608	\$ 61,668	\$ 76,690	\$ 48,038	\$ 65,853	\$ 88,097	\$ 68,674	\$ 88,689	\$ 180,387	\$ 79,143	\$ 949,716
\$	76,287	\$ 52,317	\$ 49,639	\$ 47,578	\$ 63,962	\$ 36,081	\$ 77,971	\$ 52,673	\$ 80,577	\$ 66,119	\$ 73,070	\$ 80,891	\$ 61,431	\$ 737,166
\$	70,887	\$ 70,629	\$ 80,281	\$ 85,867	\$ 76,827	\$ 80,675	\$ 96,449	\$ 63,667	\$ 81,055	\$ 66,279	\$ 71,267	\$ 114,144	\$ 79,836	\$ 958,027
\$	66,918	\$ 50,671	\$ 56,118	\$ 61,291	\$ 74,100	\$ 54,163	\$ 43,741	\$ 121,158	\$ 56,525	\$ 55,859	\$ 46,612	\$ 83,226	\$ 64,199	\$ 770,383
\$	93,430	\$ 91,994	\$ 96,139	\$ 105,059	\$ 98,872	\$ 94,088	\$ 98,910	\$ 101,714	\$ 90,011	\$ 101,976	\$ 66,854	\$ 110,162	\$ 95,767	\$ 1,149,210
\$	64,438	\$ 109,457	\$ 75,948	\$ 65,944	\$ 73,241	\$ 85,383	\$ 93,428	\$ 88,282	\$ 63,980	\$ 66,594	\$ 71,475	\$ 113,345	\$ 80,959	\$ 971,514
\$	27,892	\$ 31,825	\$ 43,635	\$ 36,409	\$ 58,243	\$ 66,480	\$ 37,191	\$ 36,687	\$ 42,798	\$ 45,135	\$ 44,647	\$ 67,796	\$ 44,895	\$ 539
\$	63,684	\$ 36,638	\$ 58,079	\$ 79,755	\$ 61,777	\$ 63,814	\$ 54,295	\$ 73,423	\$ 68,933	\$ 84,227	\$ 66,509	\$ 81,336	\$ 66,039	\$ 792,111
\$	76,880	\$ 48,520	\$ 78,748	\$ 80,272	\$ 104,822	\$ 70,958	\$ 88,137	\$ 94,953	\$ 89,688	\$ 112,239	\$ 81,133	\$ 105,259	\$ 85,967	\$ 1,031,608
\$	59,935	\$ 56,030	\$ 78,064	\$ 43,456	\$ 55,572	\$ 58,949	\$ 57,635	\$ 52,837	\$ 57,234	\$ 54,225	\$ 54,773	\$ 66,274	\$ 57,915	\$ 694,983
\$	97,728	\$ 49,778	\$ 79,620	\$ 50,153	\$ 94,124	\$ 87,669	\$ 88,131	\$ 84,228	\$ 63,129	\$ 85,903	\$ 89,344	\$ 145,409	\$ 82,935	\$ 995,216
\$	44,972	\$ 66,373	\$ 61,407	\$ 47,147	\$ 69,439	\$ 79,344	\$ 68,297	\$ 85,826	\$ 77,312	\$ 67,517	\$ 83,925	\$ 116,223	\$ 73,982	\$ 887,782
\$	32,610	\$ 35,077	\$ 45,628	\$ 44,081	\$ 55,355	\$ 45,897	\$ 43,532	\$ 26,612	\$ 31,405	\$ 47,477	\$ 52,900	\$ 84,377	\$ 45,413	\$ 544,950
\$	64,303	\$ 54,202	\$ 49,788	\$ 60,814	\$ 69,057	\$ 71,324	\$ 101,398	\$ 66,365	\$ 77,098	\$ 61,563	\$ 70,266	\$ 79,833	\$ 68,834	\$ 826,011
\$	188,895	\$ 208,832	\$ 201,487	\$ 175,725	\$ 181,435	\$ 193,616	\$ 213,913	\$ 214,405	\$ 186,156	\$ 149,965	\$ 183,267	\$ 242,817	\$ 195,043	\$ 2,340,514
\$	60,417	\$ 56,742	\$ 44,367	\$ 54,535	\$ 49,724	\$ 58,289	\$ 55,089	\$ 73,200	\$ 55,788	\$ 76,126	\$ 83,326	\$ 84,144	\$ 62,646	\$ 751,747
\$	72,074	\$ 77,624	\$ 89,243	\$ 71,659	\$ 76,827	\$ 124,085	\$ 70,866	\$ 76,086	\$ 67,422	\$ 55,803	\$ 110,508	\$ 121,200	\$ 84,450	\$ 1,013,397
\$	56,091	\$ 25,388	\$ 31,853	\$ 29,090	\$ 50,765	\$ 28,107	\$ 41,765	\$ 46,956	\$ 39,588	\$ 48,018	\$ 48,408	\$ 77,212	\$ 43,603	\$ 523,241
\$	33,415	\$ 25,132	\$ 27,856	\$ 31,946	\$ 44,174	\$ 46,765	\$ 34,779	\$ 31,399	\$ 44,065	\$ 55,220	\$ 29,127	\$ 72,310	\$ 39,682	\$ 476,186
\$	124,568	\$ 159,911	\$ 138,373	\$ 151,585	\$ 137,604	\$ 141,840	\$ 126,469	\$ 153,499	\$ 107,676	\$ 130,188	\$ 107,009	\$ 149,722	\$ 135,704	\$ 1,628,443
\$	39,068	\$ 39,748	\$ 38,242	\$ 56,433	\$ 48,345	\$ 48,031	\$ 43,043	\$ 47,122	\$ 41,718	\$ 45,973	\$ 54,545	\$ 67,708	\$ 47,498	\$ 569,976
\$	30,404	\$ 21,264	\$ 32,298	\$ 22,653	\$ 53,815	\$ 42,377	\$ 38,785	\$ 34,722	\$ 24,379	\$ 48,151	\$ 40,507	\$ 63,880	\$ 37,770	\$ 453,235
\$	77,890	\$ 58,155	\$ 106,832	\$ 53,174	\$ 64,303	\$ 57,065	\$ 64,048	\$ 63,311	\$ 50,922	\$ 79,396	\$ 34,338	\$ 52,712	\$ 63,512	\$ 762,146
\$	94,843	\$ 99,717	\$ 67,981	\$ 62,277	\$ 105,391	\$ 98,160	\$ 96,892	\$ 101,598	\$ 118,514	\$ 95,378	\$ 95,551	\$ 109,019	\$ 95,443	\$ 1,145,321
\$	91,307	\$ 72,117	\$ 72,107	\$ 44,247	\$ 70,392	\$ 51,800	\$ 57,983	\$ 126,200	\$ 71,378	\$ 85,288	\$ 58,891	\$ 118,342	\$ 76,671	\$ 920,053
\$	38,648	\$ 40,017	\$ 39,308	\$ 36,051	\$ 39,802	\$ 64,709	\$ 49,746	\$ 43,393	\$ 32,173	\$ 47,817	\$ 47,967	\$ 97,552	\$ 48,098	\$ 577,181
\$	85,853	\$ 85,302	\$ 85,004	\$ 80,317	\$ 110,293	\$ 95,104	\$ 130,046	\$ 103,357	\$ 90,146	\$ 118,923	\$ 62,593	\$ 135,131	\$ 98,511	\$ 1,182,567
\$	23,001	\$ 24,314	\$ 39,173	\$ 22,705	\$ 43,287	\$ 34,562	\$ 31,893	\$ 31,817	\$ 21,703	\$ 19,465	\$ 33,047	\$ 48,216	\$ 31,099	\$ 373,211
\$	68,160	\$ 60,653	\$ 85,824	\$ 68,271	\$ 57,479	\$ 79,047	\$ 53,002	\$ 74,170	\$ 65,040	\$ 64,945	\$ 74,668	\$ 80,132	\$ 69,283	\$ 831,391
\$	39,422	\$ 26,130	\$ 32,799	\$ 22,194	\$ 36,248	\$ 34,470	\$ 27,648	\$ 32,165	\$ 32,165	\$ 28,328	\$ 37,322	\$ 29,174	\$ 34,687	\$ 416,245
\$	20,950	\$ 16,953	\$ 24,373	\$ 29,926	\$ 38,505	\$ 28,369	\$ 33,010	\$ 41,838	\$ 29,309	\$ 31,975	\$ 30,378	\$ 29,517	\$ 29,563	\$ 354,759
\$	41,647	\$ 44,663	\$ 88,611	\$ 67,292	\$ 74,801	\$ 39,697	\$ 60,851	\$ 78,767	\$ 55,207	\$ 61,403	\$ 88,362	\$ 103,417	\$ 67,060	\$ 804,718
\$	78,786	\$ 96,679	\$ 72,894	\$ 98,006	\$ 62,882	\$ 117,129	\$ 111,579	\$ 97,761	\$ 105,486	\$ 74,749	\$ 101,311	\$ 124,515	\$ 95,147	\$ 1,141,767
\$	92,445	\$ 125,133	\$ 88,094	\$ 103,525	\$ 112,913	\$ 122,174	\$ 105,012	\$ 130,852	\$ 184,354	\$ 116,993	\$ 99,757	\$ 187,933	\$ 122,432	\$ 1,469,185
\$	136,205	\$ 110,706	\$ 126,214	\$ 129,325	\$ 82,136	\$ 134,787	\$ 114,141	\$ 115,592	\$ 119,223	\$ 123,638	\$ 102,230	\$ 184,975	\$ 123,264	\$ 1,479,171
\$	27,582	\$ 32,705	\$ 32,764	\$ 26,526	\$ 16,766	\$ 96,965	\$ 47,227	\$ 58,534	\$ 52,068	\$ 46,845	\$ 76,424	\$ 65,429	\$ 48,320	\$ 579,835
\$	98,981	re-model	\$ 47,261	\$ 83,294	\$ 92,877	\$ 81,727	\$ 71,220	\$ 58,899	\$ 67,493	\$ 74,499	\$ 61,915	\$ 74,279	\$ 67,951	\$ 815,408
\$	73,355	\$ 99,138	\$ 98,148	\$ 87,920	\$ 69,681	\$ 99,207	\$ 89,537	\$ 94,453	\$ 88,458	\$ 95,518	\$ 83,941	\$ 126,791	\$ 92,179	\$ 1,106,148
\$	45,728	\$ 44,737	\$ 43,811	\$ 39,107	\$ 35,365	\$ 39,177	\$ 35,410	\$ 24,598	\$ 37,836	\$ 39,342	\$ 54,081	\$ 75,145	\$ 42,861	\$ 514,336
\$	32,939	\$ 39,748	\$ 32,570	\$ 46,277	\$ 40,049	\$ 49,422	\$ 43,003	\$ 28,446	\$ 25,374	\$ 34,296	\$ 43,125	\$ 51,367	\$ 38,885	\$ 466,616

CHART 2

**Monthly Adjusted Gross Sales for New Franchised Stores
Open Less than 12-Months as of December 31, 2003
(Unaudited and Qualified as Noted)**

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

MONTHLY SALES RANGE

HIGH	LOW
\$178,915	\$14,657

ARITHMETIC AVERAGE MONTHLY ADJUSTED GROSS SALES

\$76,267

50% OF OUR 8 U.S. FRANCHISED STORES OPERATING LESS THAN 12 MONTHS IN CALENDAR YEAR 2003 ACHIEVED AN AVERAGE MONTHLY GROSS SALES VOLUME EQUAL TO OR BETTER THAN THE AVERAGE MONTHLY GROSS SALES AMOUNT SHOWN ABOVE.

Notes:

1. "Adjusted Gross Sales" figures are reported to us by our franchisees and are the basis upon which their royalty payments to us are calculated. This term is defined under our Franchise Agreement and is gross sales, with sales tax, customer refunds, and other adjustments deducted to arrive at Adjusted Gross Sales. Please refer to Item 7 of the Offering Circular for the full definition of Adjusted Gross Sales. The Adjusted Gross Sales reported in this Chart 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. We have not reviewed or verified the sales information reported to us. The information reported reflects historical results, and past performance is no indication of future performance. Franchisees establish their own product pricing, which may vary from market to market.

2. The results reported are for 8 U.S. franchised stores operating for less than 12 months in calendar year 2003. 2 of the reporting Stores were open 11 months, including the Store reporting the highest monthly Adjusted Ggross Ssales volume; 1 store was open 10 months; 1 store was open 8 months; 2 Stores were open 6 months; and 2 Stores were open 2 months. The average monthly Adjusted Ggross Ssales figure was calculated by dividing the combined total reported monthly Adjusted Ggross Ssales by the total number of operating months reported (e.g., 56). Reported sales include sales for the month in which the applicable Store opened, which was a partial operating month in all cases.

3. 1 franchisee owns 2 of the 8 Stores reporting. 5 of the 8 Stores reporting are owned by Multiple Store operators. Multiple Store franchisees may have higher per Store sales than single Store operators due to a variety of factors, including operator experience, a stronger market visibility, advertising/marketing efficiencies and other factors. Multiple Store operators also often enjoy certain economies of scale in expenses (for example accounting, inventory and bulk purchases, professional expenses, freight, etc.). , and

your costs may not be as efficient. For the 5 reporting Stores operated by experienced franchisees, monthly gross sales ranged from a high of \$178,915 to a low of \$27,096. For the 3 reporting Stores operated by new franchisees, monthly gross sales ranged from a high of \$93,897 to a low of \$14,699.

4. These Stores are located in Florida, New York, New Jersey, California, Nevada and Texas. 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.

**New Stores Opened During 2003
(Chart 2 - UNAUDITED)**

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	SALES YTD
1	\$ 27,096	\$ 52,327	\$ 91,419	\$ 58,503	\$ 65,627	\$ 89,578	\$ 80,571	\$ 85,561	\$ 69,689	\$ 93,539	\$ 178,915	\$ 892,826	
2	\$ 29,607	\$ 60,628	\$ 56,711	\$ 79,479	\$ 150,079	\$ 97,413	\$ 104,934	\$ 87,865	\$ 105,969	\$ 96,512	\$ 118,295	\$ 987,491	
3		\$ 117,601	\$ 83,401	\$ 122,005	\$ 91,489	\$ 105,045	\$ 62,765	\$ 73,391	\$ 159,437	\$ 121,987	\$ 102,092	\$ 1,039,213	
4				\$ 25,565	\$ 33,304	\$ 27,615	\$ 32,436	\$ 35,344	\$ 14,657	\$ 38,924	\$ 56,092	\$ 263,937	
5						\$ 14,699	\$ 39,911	\$ 93,897	\$ 57,357	\$ 59,057	\$ 69,258	\$ 334,179	
6						\$ 31,313	\$ 61,328	\$ 59,040	\$ 102,697	\$ 100,261	\$ 120,887	\$ 475,526	
7										\$ 93,018	\$ 40,351	\$ 133,369	
8	\$ 56,703	\$ 230,556	\$ 231,531	\$ 285,552	\$ 340,499	\$ 365,664	\$ 381,946	\$ 435,097	\$ 509,806	\$ 654,440	\$ 779,159	\$ 4,270,952	

New stores average monthly Adjusted Gross Sales \$76,267