

OVER 47 REASONS
WHY PEOPLE DO
BUSINESS WITH
PROFITABLE FOOD
FACILITIES!





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10 June 2009

To Whom It May Concern,

I am writing to provide a reference for Profitable Food Facilities (PFF), and PFF's principals, Kenny Handler and Michael Holtzman. I consider them to be the best consulting firm we have worked with in the food and beverage industry, as well as market feasibility studies and operations consulting. In my experience, PFF offers the best package for support, training and operations in our industry. Their expertise has been a great compliment to the services Aquatic Design Group offers to its' clients.

I have collaborated with PFF on numerous projects that span from small to extremely large scale aquatic recreational facilities. In each case, we have found PFF principals and staff to be dedicated, attentive, effective, and professional. The experience of their team is demonstrated through their suggestions, observations, training and direction. PFF's recommendations have been the key to the success of numerous projects.

The principals and staff of PFF are a tremendous resource to any design professional, public or private sector organization considering food and beverage or aquatic recreational facilities. I give Kenny, Mike and Profitable Food Facilities my highest recommendation. Should you have any questions, please feel free to contact me directly.

Sincerely,

AQUATIC DESIGN GROUP, INC.

A handwritten signature in blue ink that reads "R. Mendloroz".

Randy Mendloroz
President / CEO

RMM/cs

1226 Faraday Ave., Carlsbad, CA 92008
760.438.8400 760.438.5251
www.aquaticdesigngroup.com

**OHLSON LAVOIE
CORPORATION**

Architecture

Interior Design

Aquatics

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December 2, 1999

To Whom It May Concern:

Ohlson Lavoie Corporation has worked with in the past, and is currently working with, Michael Holtzman of Profitable Food Facilities. We consider him and his firm to be not only the best food and beverage operations consultant in the industry, but also far and above the best consultant we have worked with in any field.

We have collaborated on projects that span the range from one-person operations to full-service restaurants. In each case, we have found Michael to be responsive, timely, attentive, and professional. His astute observations and suggestions have been one of the main factors in the success of the food and beverage operations of these facilities. His involvement with a project means that our clients will receive the best advice available, tailored to the specific facility and complementary to the client's overall business plan.

We highly recommend him to our clients as well as to any country club, for-profit athletic club, medically-based fitness facility, aquatic venue or golf clubhouse which is interested in developing an efficient, effective and revenue-generating food and beverage operation.

Sincerely,
OHLSON LAVOIE CORPORATION
Architecture, Interior Design, Aquatics



Chuck Musgrave, AIA
Partner and CFO

Barker
Rinker
Seacat
ARCHITECTURE
Celebrating the creation of architecture

September 17, 2001

Mr. Mike Holtzman
Profitable Food Facilities
11104 Papoose Court
San Diego, CA 92127

Dear Mike:

I am writing to thank you for all your efforts on the Golden Recreation Campus project. I feel you have provided invaluable guidance to us and our clients at the City of Golden in considering the choices and decisions about food and the broader concept of hospitality at the Family Aquatics Center and the Golf Clubhouse.

I have worked with several food service consultants in my career and find PFF's focus on the big ideas of what their designs will accomplish refreshing and invaluable. To often I feel design solutions are crafted for food operations without an Owner having a clear sense of the mission they seek to accomplish with this important part of their facilities.

I look forward to seeing the evolution of this project as we move from facilities design into operations design. I know the City will be well served by your guidance to them in putting a business plan in place that helps them distinguish their facilities from others in the region.

I look forward to working on other projects with you and your firm!

Sincerely,



Bruce Flynn, Managing Partner
Barker Rinker Seacat Architecture

**WATER
TECHNOLOGY, INC.**
AQUATIC PLANNERS, DESIGNERS & ENGINEERS

January 02, 2003

Mike Holtzman
Profitable Food Facilities
11104 Papoose Court
San Diego, CA 92127

Dear Mike,

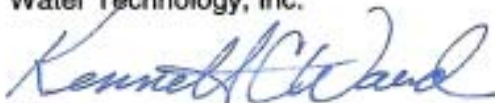
I wanted to let you know how much we have enjoyed working with you and Profitable Food Facilities (PFF) over the past few years. We have found that your insight into the layout and equipment selections for the concessions portion of our projects has helped to improve the final products that we are delivering to our clients.

Our clients have consistently complemented us in involving PFF in their project. From the initial discussions about how important the concession operation can be to the overall success of a facility to being there on opening day to guide the staff through those opening day headaches that always seem to occur.

Thank you for all of your hard work and we continue to look forward to working with you and PFF on our projects in the future.

Sincerely,

Water Technology, Inc.



Kenneth C. Ward, P.E.
Principal, Production Manager

WILLIAMS + PADDON
Architects + Planners Inc.

2237 Douglas Blvd Suite 160
Roseville California 95661
Tel 916.786.8178
Fax 916.786.2175
www.williamspaddon.com

October 10, 2002

To Whom It My Concern:

It is with great enthusiasm that I provide this letter of recommendation for Mr. Mike Holtzman of Profitable Food Facilities. I have had the pleasure of working with him over the last two years on several projects requiring commercial kitchen design consultation. He has proven himself to be knowledgeable regarding the requirements necessary to fulfill a proposed menu and very practical in his approach to design problems.

I have experienced firsthand Mike's ability to produce his design documentation efficiently and he has always been willing to work in the spirit of collaboration. These characteristics will make him a valuable asset to any project.

Sincerely,

A handwritten signature in black ink, appearing to read "Stuart Grinstain". The signature is stylized with overlapping loops and a horizontal line extending to the right.

Stuart Grinstain, AIA



Seven Peaks Waterpark
1330 E. 300 N.
Provo, UT 84606
October 1, 2009

To Whom It May Concern:

This letter is written with the intent to provide positive feedback for the consulting received by Profitable Food Facilities (PFF). In 2008 Seven Peaks Waterpark was introduced to PFF and was informed of the possibilities that PFF could do to help increase profitability at our facility. After learning more and meeting multiple times a contract was signed and the process of preparing for the summer of 2009 commenced.

Throughout the winter months Kenny was great to work with and was very knowledgeable about the industry. He helped us completely redesign and remodel our facilities. Kenny came out multiple times to help in the process and to make sure we were on schedule to be ready to open the Food and Beverage Department in the summer of 2009.

In the summer of 2009 we saw a drastic increase in net sales from \$100K to \$300K, a decrease in labor percentage from 28% to 17%, a decrease in cost of goods sold from 52% to 27%, and an overall improvement of the quality and speed of the food preparation. We had our best year in the 20 year history of the waterpark. Kenny and Mike came out multiple times throughout the summer to assist and help in the production of the Food and Beverage Department.

I would highly recommend the services of PFF. They will improve the overall production of the Food and Beverage Department and increase profitability while still providing the best experience possible for the customer. If you have any questions I would gladly be willing to answer them. (801) 921-0921, or joe@sevenpeaks.com

Sincerely,

Joe Baxter
Food Services Manager

3214 North University Avenue, Suite #615 Provo, Utah 84604



Kenny Handler, Senior Consultant
Profitable Food Facilities
14026 Donart Drive
Poway, CA 92064

Dear Kenny,

I wanted to send you a quick note thanking you and Mike for assisting us in setting up our food service program. Your company did a great job on giving us both construction advice and operational guidance. The menu planning and coordination with setting up our food supplier really maximized our per-caps and assisted us in exceeding our feasibility expectations. The auditing reports and park visits really rounded out your services nicely. It is great to see that there are consultants in the food service area who can assist parks in developing and growing their food service venues. Take care and keep in touch!

Regards,

Kim Beranek

Kim Beranek, General Manager
City of Fremont
Aqua Adventure Waterpark
40500 Paseo Padre Parkway
Fremont, CA 94538



April 24, 2009

To Whom It May Concern:

In January of 2009, The City of Dallas, Bahama Beach Waterpark contracted Kenny Handler with Profitable Food Facilities to advise us of proper food management of our concession stand. After reviewing our documents from last year, Kenny was able to give us information pertaining to overall operations, scheduling of staff, food inventory, suggestions of menu items, revenue opportunities plus much more.

Before Kenny arrived at our location, he gathered as much information from us as possible on our previous year's figures so when he arrived in Dallas, he could spend all of his time directly with us. He always kept in constant contact with us letting us know what the next step was going to be in the process.

While Kenny was here, he was full of wonderful ideas and gave us great contact information with companies that would be able to do business with us. He helped us rearrange our concession area to make the most out of the staff we hire. He also made great suggestions on arranging the line outside of concessions so the public does not have to wait as long in line.

From the suggestions, knowledge, ideas and tools that Kenny was able to provide, I would recommend him to assist in future projects.

Sincerely,

Melanie Tomchick
Bahama Beach Waterpark
General Manager



**Bolingbrook
Park District**

201 Recreation Drive
Bolingbrook, IL 60440
(630) 739-0272

July 31, 2006

Mike Holtzman
Profitable Food Facilities
14026 Donart Dr.
Poway, CA 92064

Dear Mike,

You have done it again! Not only are you the best consultant in the business, you design an awesome kitchen.

When we met five years ago during the consultation of the 10th Hole Pub, you were informative and knew your numbers. You certainly were accurate with your projections as our revenue is nearly double the amount it was before you visited. You laid out a simple plan, which was very easy to follow, made perfect sense, and obviously was successful.

As for the kitchen and bar plan for the new clubhouse... Jim was very pleased with our meeting and feels the kitchen layout will fit the needs of the projected program. It was enjoyable to hear you guys talk shop and design layout the best kitchen around.

Thank you for taking the time to meet with us five years ago and working with us again for our clubhouse. As I said before, you are the best in the business.

I am sure we will be speaking soon.

Sincerely,

Ronald P. Oestreich

Ronald P. Oestreich
Superintendent of Revenue Facilities



July 1, 2009

To Whom It May Concern:

I am pleased to write this letter of recommendation on behalf of Mike Holtzman and (PFF) Profitable Food Facilities. Mike's ongoing professional approach through his tried and true food service philosophies and principles has ensured success not only with my own endeavors but with countless others.

My first dealing with Mike and PFF was in 2001 when I attended one of his food service sessions at the World Water Park Association Annual Conference. Soon after returning from the conference I engaged Mike and PFF to assist in re-creating our concession area at the Gurnee Park District's new Hunt Club Park Aquatic Center. He was able to quickly look at what we had originally planned to do in the space provided and come up with a new plan that was much more food service orientated. The kitchen layout, storage system, guest queuing and point of sale areas were all adjusted to allow for greater efficiency. Mike provided my staff with the operating tools to ensure accuracy in the area of ordering, pricing, food prep, food storage and food waste which ultimately led to greater profits. Mike's food service rules of the road helped double our food service profits in the first year.

I had the opportunity to attend various sessions and workshops that Mike presented at over the next several years and got to know Mike and his business well. Specifically in the water park industry his presence has grown tremendously over the past 10 years as operators and administrators tire from just barely breaking even or possibly only making a small profit. Mike is passionate about ensuring that each and every food operation he deals with becomes profitable. His successes are evident from the amount of clients he deals with annually and on an ongoing basis.

Most recently, Mike assisted me with the concept and design for the restaurant and food court areas at the new Waves of Fun Indoor Water Park in Sandwich, IL. The additional services chosen for this project included Food Service Equipment Coordination which included conducting the Bid Process, overseeing Equipment Installation and providing ongoing support to all contractors involved. Mike and PFF are also assisting in the Planning and Pre-Opening of the food service operations. This includes creating timelines for the Grand Opening, creating menus, assisting in the hiring of an F&B Manager and the development of all food service operating systems.

Mike and PFF have truly been an unexpendable asset in all of my food service operations. His honesty and integrity that he brings to each project is unique, and I am truly grateful for that. I give Mike and Profitable Food Facilities my highest recommendation.

Please feel free to contact me directly should you have any questions regarding the abilities of Mike and Profitable Food Facilities. Phone (630) 335-4997 or e-mail tony@waves-of-fun.com.

Sincerely,

Tony Korzyniewski

Tony Korzyniewski
General Manager Waves of Fun Water Park



March 2, 2007

To whom it may concern,

I am writing this letter on behalf of Profitable Food Facilities, and Mike Holtzman. Mike and his company played an extremely valuable part in the development of Splash Kingdom's success in our opening season. Through working with PFF, we developed a food and beverage plan that not only significantly increased our overall profitability, but added to the attraction to the park.

Following closely to the PFF model, Splash Kingdom averaged over \$4.50 per customer in our F&B department. Several days were topped by generating \$5.00+ in revenue. Our cost of goods and man hours were very favorable as well. Our menu selection offered a good variety of items, while utilizing a manageable amount of inventory. Pricing diversity and menu options allowed customers a wide variety of choices, while the marketing strategy provided for more percentage of high profit sales.

Without question, choosing PFF and Mike Holtzman was the right move for Splash Kingdom. I do not hesitate in providing them with the highest recommendation.

Seek the Kingdom,

Johnny Blevins

Johnny Blevins – President
Splash kingdom Family Waterpark
903.567.0044 – office
www.splashkingdomwaterpark.com



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gmajor@we-goparks.org

Jesse Felix

Superintendent of Parks
jfelix@we-goparks.org

Leslie Hoffmann

Superintendent of Finance
lhoffmann@we-goparks.org

September 26, 2008

Michael Holtzman
Profitable Food Facilities
14026 Donart Drive
Poway, CA 92064

Dear Michael,

The concessions sales at our outdoor water park were declining for several years in a row. After following your system we increased concessions sales by 40% over the previous year. We are back on track!

Thank you,

Leslie DeMoss
Recreation Services Manager





— Serving the Lake Naomi and Timber Trails Community —

Route 423, Post Office Box T, Pocono Pines, PA 18350-0620 570-646-9191

Fax: 570-646-5796 www.LakeNaomiClub.com Email: admin@lakenaomiclub.com

March 23, 2009

To Whom It May Concern:

This letter is intended as a reference for Mike Holtzman and Profitable Food Facilities headquartered in Poway, California. The Lake Naomi Club has been involved with Mike and the Profitable Food Facilities Team for over six years. During that time Mike and his Team have assisted the Club in four major areas:

- A. Finances - - Mike helped our Club get on top of the finances related to our Food and Beverage Program. PFF designed a program for the Lake Naomi Club that lowered our food and beverage costs and labor costs by 5%, saving us \$1000's of dollars annually.
- B. Service - - Profitable Food Facilities critiqued our front of the house operation and developed a plan to improve service to our Members. The program brought welcome changes that were well received by the Service Staff as well the Members.
- C. Kitchen Facilities - - PFF designed a kitchen renovation that permitted the Club to combine the main kitchen and the grill kitchen into one. This change permitted our Club to provide improved and more efficient service to the Members and helped the Club to reduce costs. Truly a win-win situation.
- D. Cafes - - The Club operates five satellite cafes. Profitable Food Facilities evaluated each operation and made recommendations for change. In each case their recommendations improved our ability to serve our Members and improved our bottom line. For one high volume café, the Club had Mike totally design a new café and then built the new building around Mike's design. The new café designed by Mike increased our bottom line by 10%.

The Lake Naomi Club struggled with our food and beverage program for many years, making some headway, but never quite being able to turn the corner with this program. Profitable Food Facilities played a key role in helping our Club turn the corner on the food and beverage program. Turning the corner on the food and beverage program has had an amazing positive impact on the Club's entire operation. Mike and his Team have a very down to earth, practical approach to food and beverage design and operation. It has worked superbly for the Lake Naomi Club. I have worked with a ton of consultants, but Profitable Food Facilities has been one of the very best and has by far provided the "best bang for the buck".

Should you require additional information on Mike Holtzman and the Profitable Food Facility Team, please do not hesitate to contact me by email at jevans@LakeNaomiClub.com or by telephone at 570, 646-9191, Extension 111.

Sincerely,
LAKE NAOMI CLUB

Jeffrey M. Evans, MCM, CCM, PCAM, CCE
Executive Vice President and General Manager

SETTING THE PACE FOR LEISURE LIVING IN THE MOUNTAINS
OF NORTHEASTERN PENNSYLVANIA SINCE 1963



October 15, 2001

To Whom It May Concern:

I would like to take this opportunity to highly recommend Profitable Food Facilities (PFF) as food service consultants.

PFF was hired by Roaring Springs Water Park to assist our company in developing additional food facilities and maximizing existing food operations. Under their guidance food costs were cut by 25% and food profits for the park increased approximately 500%. Mike Holtzman and Bob Mark were very professional and extremely passionate about operating a successful food facility. During my 18 years of theme park experience, I have not worked with a better consultant in improving our bottom line. I feel that PFF would be a valued asset to anyone involved in the food and beverage industry.

If I can be of further assistance please feel free to contact me at 208-884-8842 ext. 3004.

Thank you,

A handwritten signature in blue ink, appearing to read "Lee M. Hovis", written in a cursive style.

Lee M. Hovis
General Manager

plunge into Fun!

400 West Overland Road • Meridian, Idaho 83642 • (208) 884-8842 • fax (208) 884-4077 • roaring springs.com



August 20, 2001

Mr. Bob Mark
Senior Consultant
Profitable Food Facilities
11104 Papoose Court
San Diego, CA 92127

Dear Bob,

I want you to know how much I, as well as the rest of Charleston County Park & Recreation, appreciate all your assistance with our newest food service establishment at Whirlin' Waters Adventure Waterpark. Without your guidance and input, I would not have been able to get the Calypso Kitchen up and running. Your expert knowledge and insight of the food and beverage business has been essential in all phases of development.

Ever since our initial contact with Profitable Food Facilities in October 2000, you and Mike Holtzman have been instrumental in the planning and development phases of the Calypso Kitchen. Your input on kitchen design, menu items and staffing have been extremely helpful to me and the rest of the management team at Whirlin' Waters. I especially appreciate the personal attention that I have received since the spring of 2001. Your visit to our park in April proved to be an eye-opening experience for all that were involved. After seeing the park for the first time, you were able to make recommendations for improvement before we even served the first meal. We were then able to continue our relationship by telephone and e-mail. Your advice proved to be crucial at times and helped me make some tough decisions. When the opening day finally arrived, you were here to make sure that we were ready to go!

You made me feel as if Whirlin' Waters was your number one concern; and for that, I would like to say thank you. It has been my great pleasure to work with you on this project and I hope that we can keep in touch.

Sincerely,

A handwritten signature in black ink, appearing to read "K. Clanton", written over a circular stamp or seal.

Karen M. Clanton
Food Service Supervisor
Wannamaker County Park
Whirlin' Waters Adventure Waterpark

861 Riverland Drive / Charleston, South Carolina 29412 / (803) 762-2172
A Professional Member of the South Carolina Recreation and Park Association



**ELK GROVE
COMMUNITY
SERVICES
DISTRICT**

■
DEPARTMENT OF
PARKS AND RECREATION

■
8820 ELK GROVE BLVD.
SUITE 3
ELK GROVE, CA 95624

■
(916) 685-3917
(916) 685-6942 FAX

■
MEMBER:
California Fire Chiefs
Association
California Park and
Recreation Society
California Special
Districts Association
International Association
of Fire Chiefs
National Recreation
and Park Association

February 19, 2002

Mike Holtzman
Profitable Food Facilities
11104 Papoose Court
San Diego, CA 9212

Dear Mike,

It has been a real pleasure working with you on the layout and design of the new snack bar and kitchen facilities for our aquatic center and community center. Your knowledge in developing the concept for these facilities was outstanding. Your expertise in menu development and equipment selection will help to minimize our cost of goods and maximize our revenues.

I appreciate your perseverance in working with me to develop a contract that met the concerns of our General Manager. I knew the benefits of consulting with you, but addressing the General Manager's issues took extra effort. Thanks for taking the time to finalize the details.

Like all agencies, we want our food concept to be successful the first time through. From our consultation, I see how important it is to choose a simple and effective menu, pick equipment appropriate to the menu, and design the facility for maximum sales. I'm confident that your recommendations will help us meet our design, operation, and revenue goals.

Thanks for all your time and effort. I'm looking forward to working with you in the future.

Sincerely,

Fred J. Bremerman
Superintendent of Finance and Operations

Munster

Parks & Recreation

Mr. Mike Holtzman
Profitable Food Facilities
14026 Donart Drive
Poway, CA 92064

Dear Mike:

On behalf of the Board of Munster Parks & Recreation, I would like to thank you for meeting with our staff to review the concession operations at our 1,000 bather Family Aquatic Center.

Your review of the current operation followed by specific areas targeted for improvement will make a big difference in the upcoming year. Throughout the day your experience, knowledge and enthusiasm of concession operation were very evident. Not only did you evaluate current operations but gave our staff many suggestions to maximize the potential of the area.

In closing, I appreciate the ability to call you in the future when other questions and concerns may arise and I wish you success with Profitable Food Facilities.

Sincerely,



Chuck Gardiner
Director of Parks & Recreation



CITY OF NEWARK, CALIFORNIA

37101 Newark Boulevard • Newark, California 94580-3796 • (510) 793-1400 • FAX (510) 794-2306

RECREATION & COMMUNITY SERVICES DEPARTMENT

March 1, 2002

Mr. Mike Holtzman
Profitable Food Facilities
11104 Papoose Court
San Diego, CA 92127

Dear Mike:

On behalf of the City of Newark Recreation and Community Services, I would like to thank you for your recent efforts in helping us plan the concession operation within the soon to be constructed Family Aquatic Center.

Specifically, it is worth noting that your evaluation of our preliminary architectural plan and subsequent recommendation for increased dedicated square footage, proved to be extremely valuable in our planning process. Without this recommendation for expansion of the concession area, we most likely would not be able to provide the desired high level of service to our customers upon completion of the project.

I also wanted to thank you for the prompt submittal of the concession layout and design work which we added to your original scope of services. The cad drawing of the concession area and specification sheets for each piece of equipment were professionally and thoroughly prepared. Our architectural team was very pleased to receive such high quality work.

Once again, thanks for working with us on this exciting project. We look forward to working with you again prior to the grand opening of our facility in 2003.

Sincerely,

David Zehnder
Recreation and Community Services Manager

COG HILL GOLF AND COUNTRY CLUB, INC.

Home of the World Famous Dubsdread

12294 ARCHER AVENUE • LEMONT, ILLINOIS 60439-6711

PHONE: (630) 257-5872 • FAX: (630) 257-3665

Website: www.coghillgolf.com

E-mail: coghillgolfclub@worldnet.att.net

FOUR 18-HOLE GOLF COURSES • COMPLETE BANQUET FACILITIES

September 7, 2001

Mr. Mike Holtzman
Profitable Food Facilities
11104 Papoose Court
San Diego, CA 92127

Dear Mike:

Who knows my kitchen better than I do? Nobody - after all, I've been GM at Cog Hill for over 21 years. With over \$3.5 million in annual F & B sales, I've seen it all. But what I see the most is change. Changes in customer and employee values - changes in menus precipitated by changing attitudes of our clientele. Our customers and employees are better informed, better educated, and yes, more demanding than ever before. Their expectations are higher and competition increases on a daily basis. So, the question becomes how to cope?

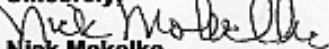
If you recall, our challenge to you was: How do we update our kitchen to be more efficient and employee friendly, while working within our existing space?

First off, my staff was really impressed with you and your approach; starting with the time you spent learning our business by interviewing kitchen and management personnel, studying the kitchen flow, analyzing our menus. It was clear to me that your hands on - real world method was going to produce a solution that would be as unique as our business.

When we received your new layout, we were very pleased. What's more everyone on my team has "bought" into the project. Largely, because of the fact you made each of them feel like they were part of the design team. Also, I appreciated how you valued our money - re-using existing equipment, if appropriate, and updating equipment only where necessary.

I know I hired a consultant, but the truth is you turned out to be "partner" in our business. Your experience, expertise, and the ability to ask the right questions have put us on track to a profitable new kitchen. After 38 years in the business, I find I still have a lot to learn. One thing I learned from you is that there is someone who knows my kitchen better than I do. Thank you.

Sincerely,



Nick Mokelke

General Manager



November 4, 1998

To whom it may concern:

Dear Sir or Ma'am:

My name is Charlie Gibson. I am Operations Director at two 18 hole golf courses, each operation generating 60,000 rounds of golf per year. By choice I have joined the ranks of food/beverage managers.

We have recently opened 2 new golf course restaurant facilities. One is approximately 7,000 square feet and accommodates seating for 60 with banquet facilities accommodating up to 200 guests. The other is approximately 8,000 square feet and accommodates seating for 80 with banquet facilities accommodating up to 200 guests. The anticipated volume of each golf course restaurant is 1.5 million within the next two years.

Mike Holtzman of Profitable Food Facilities has been our consultant for about 15 months. Since before opening of the two restaurants we have contracted with his group, initially during the design of both facilities and since opening, through monthly visits at both locations.

Mike has helped me personally from our starting position to present. (Helping me would be easy.) He is also currently working with both general managers in a hands-on mode to improve all of the operating aspects of our businesses. His knowledge base, personal presentation and communication styles make him a pleasure to work with, and we intend to have an ongoing working relationship with him and his company for years to come.

Very truly yours,

Charlie Gibson,
Operations Director
Rooster Run Golf Club/Rooster Grill
Windsor Golf Club/Charlie's Grill

1320 19th Hole Drive • Windsor • California 95492 • (707) 838-8802



11240 Brown Bridge Road Covington, GA 30209
Phone (770) 786-3801 Fax (404) 221-0242

May 26, 1998

To Whom It May Concern,

Mike Holtzman has worked with the Oaks Golf Course since January of 1998. I would highly recommend him to any business who is looking to turn a profit within their company. Without his weekly assistance our business would not have had as much success.

He helped us change our kitchen design to a more efficient work area. Thus allowing us to cut our serving time in half, and our customers to receive access to a better facility. Also he helped with the hiring of great employees, and helped me to give them motivation to work. He created a compensation package for the food and beverage manager, that instilled encouragement within the worker. His manuals for setting up our work area were more than helpful to our restaurant. The training and procedural manuals helped give our restaurant consistency. In other words the customer gets the same sandwich each time it is ordered, no matter who prepares it. Basically Mike Holtzman has worked miracles in getting the Oaks restaurant off to new start. Without his assistance our business would not have turned the revenue that it has.

The quality that I like best about him is that he is reliable, as well as dependable. If he says he is going to do something, then he always follows through with it. He has accomplished everything that he said he could achieve with our restaurant. This is the biggest reason why I would recommend him to any company looking for a higher level of success.

Sincerely,

A handwritten signature in cursive script that reads "Nancy Schulz".

Nancy Schulz
Owner



Rees Jones
Scottish Heathland Course

May 16, 2005

Mr. Mike Holtzman, President
Profitable Food Facilities
14026 Donart Drive
Poway, CA 92064

Dear Mike,

I am writing you to thank you for all the work you put into evaluating our Food and Beverage operation at Poppy Ridge Golf Course. Our challenges at Poppy Ridge can be attributed to the success of our wedding and banquet business. After nine years of operation we need to expand! A nice problem to have to solve.

My first thought in creating a plan was "our team was too close to the operation" and we required an outside consultant to assist us in planning our future goals. Over the years I have attended your seminars and seen the growth of Profitable Food Facilities. I called you first and was impressed with your quick response. Being on site within a week and following up with the report immediately after your visit, has given our team a direction to move forward.

Over the years in working at Poppy Hills and Poppy Ridge, I have worked with several consultants and found PFF's insight into our industry to be right on the money. I appreciate your partner vision versus consulting advisor. Your ability to communicate with all levels of the staff and involve them in the progress is invaluable.

I look forward to seeing the evolution of the project which is very exciting for our team. Your knowledge and expertise is greatly appreciated.

Sincerely,

Bob Higgins
General Manager
Poppy Ridge Golf Course

4280 Greenville Road, Livermore, CA 94550 • (925) 447-6779 FAX (925) 455-2020



NORTHRIVER

Post Office Box 48999
Tuscaloosa, AL 35404-8999
205 343-4000
www.northriveryc.com

To: Whom it may concern
Subject: Performance of Profitable Food Facilities, Inc.
Date: March 26, 2003

I hired PFF to perform a "top-bottom" review of our F&B operation shortly after Labor Day, 2002. Mike Holtzman, President of PFF and his partner, Bob Mark arrived mid - October for their first visit. They were here for two full days and did an exhaustive review. They had conversations with everyone on the F&B staff and were working hard from the early morning to late at night observing every function, delivery, inventory, etc. They conducted a meeting with the F&B Management team before leaving and submitted a 14 - page report of their findings one week after their departure. This report was the most detailed piece I have ever read. It was not only critical of what was wrong, but laid out a plan for improvement with reasonable time-lines and checkpoints for getting better. We were so impressed, that we decided to retain their services for two additional visits and have been totally satisfied with their performance.

I highly recommend that PFF be considered for any club or facility that is struggling with "the bottom line." I feel strongly that they will make a measurable difference in financial results, service improvement, and long-term growth of the organization.

Arthur C. Byrd Jr.
Director of Club Operations
And Membership Services
NorthRiver Yacht Club



Lone Tree Golf Course
Antioch Public Golf Corporation

4800 Golf Course Road
P.O. Box 2115
Antioch, California 94531
Pro Shop (925) 706-4220
Office (925) 706-4226

May 5, 2002

Mr. Mike Holtzman
Profitable Food Facilities
11104 Papoose Court
San Diego, CA 92127

Dear Mike,

I want to thank you for all your efforts on our new clubhouse and interim facilities. Your common sense approach to the food & beverage business was refreshing.

My staff and I were impressed with your food & beverage knowledge and more importantly the manner at which you presented it. Your recommendations were clear and to the point and the staff appreciated being a part of the process.

We have always maintained a quality golf course and now we have an opportunity to provide our customers and community with a new top notch clubhouse and banquet facilities. Bringing your team on board a year in advance will help us secure the right staffing, design the most efficient kitchen, and provide the best opportunity to succeed.

I look forward to working with you this upcoming year, and thanks again for your hard work. If anyone ever asks whom I'd recommend as a food consultant, the answer is easy.

Sincerely,

Jack Oakley
PGA General Manager
Lone Tree Golf Course



**Rolling
Hills
Club**

351 San Andreas Drive, Novato, CA 94945 (415) 897-2185 Fax (415) 898-0659

August 15, 1997

To Whom It May Concern,

It is with great pleasure that I recommend the consultation and management services of Michael Holtzman. Mike has been in relationship with Rolling Hills Club for the past three years.

Each year Mike has managed the lunch bar it has significantly improved both in revenues, from approximately \$10,000 in '94 to \$42,000 in '95 and \$54,000 in '96, and in profits from approximately a \$1500 loss in '94 to a \$1500 profit in '95 and a \$6000 profit in '96. We have experienced that '97 is the best year yet (our financials are not yet compiled). Of course financial success is important to us and what holds greater significance is the quality of service to our membership and the growth opportunity to our staff. In my opinion, Mike has excelled in all of these.

I find Mike a person of great enthusiasm and integrity. In the 15 years I have been in the fitness industry, managing for the past six, I have yet to meet anyone with Mike's knowledge and expertise about food service. He has been a joy to work with as he takes full responsibility for his operations, provides excellent consultation and is a very open, warm, honest person.

In summary, I have been extremely pleased with our relationship with Mike. He is an exceptional team player. And thus I have nothing but the highest recommendation concerning his services and his integrity of person. If I can be of any further assistance, please call.

Sincerely,


Patricia A. Kirk
General Manager



February 15, 2005

Bob Mark, Profitable Food Facilities
11104 Papoose Ct.
San Diego, CA 92127

Re: Letter of Appreciation

Dear Bob:

On behalf of the entire membership of the Sun Lakes Country Club HOA I wish to express my sincere appreciation for your hard work and dedication while performing consulting services related to the operation of our food and beverage department.

During my almost 22-year career in the community management industry I have had numerous opportunities to work with and observe the performance of consultants from a variety of industries. Never have I seen someone as "hands on" as you. From the moment you began your consulting engagement at Sun Lakes it was apparent that your interest in helping us improve our food and beverage operation was personal as well as professional. You genuinely wanted to help make our food and beverage service better.

On a purely professional scale, I can say without equivocation that you are an extremely knowledgeable, experienced and dedicated individual. You obviously take a great deal of personal pride and satisfaction in fulfilling your responsibilities and you never hesitated when we asked you to do more than what would normally be required or expected from a person in your position.

As for your personnel skills, you have a keen judge of character and an innate ability to challenge an employee that is underachieving and motivate him to perform well above expectations.

850 S. Country Club Drive • Banning, California 92220 • (951) 845-2191 • Fax (951) 845-7814

page 1

On a personal note, I have thoroughly enjoyed my professional association with you, and I have absolutely no reservations about recommending you and Profitable Food Facilities for whatever consulting assignments you may choose to pursue. Your talents would definitely be an asset to any organization that might be fortunate enough to avail itself of your services.

Sincerely,

A handwritten signature in black ink that reads "Tim Taylor".

Tim Taylor

General Manager, Sun Lakes Country Club HOA

page 2

Officers:
WALTER M. LAMPE
Commodore
WILLIAM A. McARTHUR
Vice Commodore
ARNOLD S. ROGERS
Rear Commodore
MIKE SHAD
Secretary
THOMAS A. BRYAN
Treasurer



THE FLORIDA YACHT CLUB
FOUNDED IN 1876

Members of the Board:
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RANDY MANCUSO
MADISON B. SHELLY
ROBERT S. STEEG
DR. ROBERT F. TRAVIS, JR.
GEORGE E. MARTIN, III

December 10, 2008

Mike Holtzman
President
Profitable Food Facilities
14026 Donart Drive
Poway, CA 92064-3414

Dear Mike,

I can't begin to express the appreciation that our organization has for the great work you performed for us during the design phase of our kitchen renovation. Our management team, Food & Beverage committee and Board of Governors are all excited about the new and innovative ideas and the way you were able to partner with us and utilize many of our newer pieces of kitchen equipment in the redesign. That alone saved us well over \$150,000.

As you are aware, our property presents many challenges. First, our club is 132 years old and has been in this clubhouse since 1927. The building has had several additions through the years but the kitchen has not been renovated since 1959. Second, our members love their club and pack the main dining room every night; consequently we can not have our kitchen closed for a long period of time. Lastly, we wanted the redesign to also address two dining rooms that are under utilized and address the employee locker and restroom facilities that were located far from the kitchen.

You were able to address all our needs without making major changes to main walls or the foot print of the kitchen. You saved us hundreds of thousands of dollars in construction and equipment expenses and your staged construction schedule will solve all our concerns about downtime and potential loss of revenue.

When I first saw you speak to the Florida Chapter of the Club Manager's Association of America, I knew you were the guy we needed to tackle our kitchen redesign. The feedback we received from the managers in attendance was some of the best from that year's conferences.

I look forward to working with you in the future. Please feel free to use our club as a reference if you have a club manager looking to renovate their food and beverage facilities and they want the best man for the job.

Sincerely,

John McCranie
General Manager

5210 YACHT CLUB ROAD, JACKSONVILLE, FLORIDA 32210 • TELEPHONE (904) 387-1653 • FAX (904) 389-9993



THE SPRINGS CLUB
One Duke Drive
Rancho Mirage, California 92270-3647
760-324-8292
760-324-7531 (Fax)

February 11, 2005

Mr. Michael E. Holtzman, President
Profitable Food Services
14026 Donart Drive
Poway, CA 92064

Dear Mike and Bob(?):

The financial results are phenomenal and it didn't require any heavy lifting!

The food costs dropped 7% for four months running, beverage costs dropped 8% and labor costs (overtime) were reduced by 40%.

With Bob Mark's assistance, our food and beverage staff pulled together and made major changes in "a back to the basics" of running a first class club operation, *without compromising quality and values.*

I whole heartedly recommend your company to anyone having problems meeting their numbers.

I look forward to continued involvement with your firm.

Sincerely,

John M. Sullivan, CCM
General Manager

JMS/pa



Mr. Mike Holtzman
Profitable Food Facilities
14026 Donart Dr.
Poway, CA 92064

Dear Mike;

After going to one of your seminars I thought "wow here is a guy who really knows his stuff and is able to convey his message in an simple and straightforward way". Even with that initial positive impression I would never have dreamed of just how dramatic the results would be after the two visits by Bob Mark and yourself. Our food and beverage operation, which does just a little over \$ 1,000,000 in annual sales, was in need of a tune-up and I couldn't have asked for two better mechanics.

The consulting method used by your company is perfect: learn the goals of the organization, learn the business and competition of the organization and then implement a plan that allows the organization to reach their goals. A key aspect of this method is the time you and Bob devote to gaining information and buy in from all key employees, not just the managers and supervisors but from the servers and line cooks too.

As a fairly new general manager with a strong golf and business background I was searching for some keys to success for the food and beverage side of the facility. Bob and yourself highlighted the key financial components along with industry benchmarks that would lead to a successful food and beverage operation.

The results have been fantastic! We have lowered our cost of goods by 7 % and our labor costs were reduced by 6 %. We anticipate earning an additional \$300,000 in net profit over the next few years because of the ideas that you brought. The best part is we have not sacrificed the quality and service that our facility is known for.

My staff and I also greatly appreciated the ability to contact Bob or yourself after your visits were over. This continuing communication with your customers shows just how much your company cares and also allows you to guarantee your work.

Thanks again for a job well done!

Sincerely,

Tony LaFrene
Division Director of Golf Operations, P.G.A. Member
Poplar Creek Country Club
Hoffman Estates Park District
847.781.3660
tlafrene@heparks.org

1400 Poplar Creek Drive • Hoffman Estates, IL 60194 • (847) 884-0219 • Fax: (847) 310-3621
OWNED AND OPERATED BY HOFFMAN ESTATES PARK DISTRICT



Sportsman's Country Club
3535 Dundee Road
Northbrook, Illinois 60062-2261
Phone (847) 291- 2351
Fax (847) 291-9436
Web: www.nbparks.org

August 2004

Dear Profitable Foods:

I can't thank you enough for your assistance in improving our concession operations this year. Our primary need was to get a handle on costs, and Bob Mark's easy to follow methods and spreadsheets did the trick! He also helped change the focus of our food management, and have them "buy-in" to the concept. Bob was instrumental in getting these employees to rally together to produce the kind of numbers we want.

Here's the good part: At our golf course, after running cost-of-goods in 2003 of about 50%, we realized that had to change. We budgeted at 40%, despite the protests of the food management. After attending your sessions last January at IPRA, we decided to enlist your help. After the bulk of the golf season has passed, we are currently running about 34% cost-of-goods. With about the same revenues, our bottom line has improved almost \$20,000 versus last year! There are savings in other areas besides cost-of-goods, which I also attribute to our management understanding the finances better. Without your help, this would not have been possible.

There is still much to improve on in our food operation, but we feel confident we can manage our costs. Any improvements we make to revenues will automatically improve our bottom line, and we have you to thank. I don't believe we could have turned things around without your assistance. If anyone is considering your help in improving their operations, feel free to use me as a reference. We're glad we met you!

Sincerely,

Mark E Miller, PGA
Golf Operations Director
Northbrook Park District
Sportsman's Country Club





14646 N. Kierland Boulevard
Suite 210
Scottsdale, Arizona
85254-2764
480.874.2200
Fax: 480.874.2610

September 30, 2002

My name is Dwight Wintringer, Director of Food and Beverage for Intrawest Golf. It is with great pleasure that I present this letter of recommendation for Michael Holtzman, of Profitable Food Facilities.

Michael and I have been business associates for some time now. When I was first introduced to him, I was immediately impressed by his professionalism. It is not often, in my line of work, that you get to work along side an individual that has the knowledge that Michael possess of what the Food and Beverage Director or Chef needs or does not need. Michael is honest and straightforward and he challenges those he works with to be more creative and forward thinking. He will not sell your potential short. Michael's vast knowledge of various Food and Beverage operations gives him the ability to be diverse in his approach to his clients business needs. I have been very fortunate to be involved with Michael and his team during the different stages of our works in progress.

Recently, Intrawest has engaged in several projects with Michael Holtzman and Profitable Food Facilities. His work is extremely thorough and he relates to the sense of urgency needed to complete these projects in a timely manner. Michael has a great ability to work closely with not only the Food and Beverage Director but also with other internal customers assigned to the project. Often we are faced with many deadlines and critical situations that arise at unforgiving times. When this occurs it is comforting to know that Michael and his team will be right there to smooth over the rough spots.

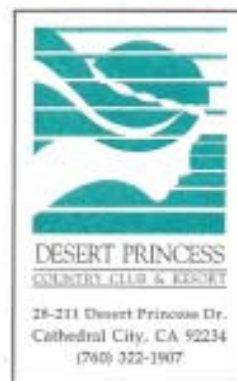
I'd like to close by saying the following:

**"It's not the load that breaks you down, it's the way you carry it".
Lou Holtz**

Michael and the team at Profitable Food Facilities have carried the Intrawest Golf load with class and sense of ownership. It is truly a pleasure to be associated with such a dynamic group of individuals.

Dwight D. Wintringer
Director, Food and Beverage
Intrawest Golf

July 22, 2004



Mr. Bob Mark
PFF Consulting
14026 Donart Drive
Poway, Ca. 92064

Dear Bob:

Just a quick note to let you know how much I appreciated the work done by PFF on our food and beverage operation and the problems encountered in operating food service in a country club atmosphere. I have worked with many different consultants over the years and can honestly say that I have never had a better experience than the one with PFF.

We presented you with a challenge that at first glance seemed impossible and you came through with several options as well as tips to streamline all areas of operation. You worked with our management staff giving helpful ideas without making them feel that they were under the gun.

Thank you for all your efforts. I look forward to working with you again in the future.

Sincerely,

A handwritten signature in blue ink, which appears to read "Lynn Gilliam", is positioned above the typed name.

Lynn Gilliam, General Manager
Desert Princess Country Club



CITY OF WINTER SPRINGS, FLORIDA

1126 EAST STATE ROAD 434
WINTER SPRINGS, FLORIDA 32708-2799
Telephone: (407) 327-6589
Fax: (407) 327-4763

Parks & Recreation Dept.

October 31, 2005

Mr. Mike Holtzman
Profitable Food Facilities
14026 Donart Drive
Poway, CA 92084

Dear Mr. Holtzman:

It's hard to believe that it's been Two (2) years since you and Bob Mark were here evaluating our concession operation and making recommendations. We had not made a profit in Nine (9) years of operations. It's great now having a profitable operation that has also been more profitable each year. I am happy to report to you that last year our Athletic Fields Concession operation generated a 3.39% profit and this year it generated a 6.65% Profit. Needless to say, we are pleased. I can't thank you enough.

I especially appreciate Mr. Bob Marks help over the past Two (2) years. Whenever, I had a concern or didn't understand a concession report I could call or e-mail it to him and he would respond to me with helpful information. Your company continues to be a great asset to the City of Winter Springs.

Thank you again for providing a thorough continuous plan for the success of our concession operation.

Recreationally yours

A handwritten signature in blue ink that reads "Chuck Pula".

Chuck Pula
Parks and Recreation Director

Cc: Kristina LaCerra, Concession Manager



1515 Winfield Road, Wheaton, IL 60187
(630) 668-5161 FAX: (630) 668-5332

James W. Sutherland
Executive Director

September 28, 2004

Mike Holtzman
14026 Donart Drive
Poway, CA 92064

Dear Mike:

Thank you for the excellent work that you and Bob Mark did on behalf of Cantigny. Your insights into our food and beverage operation and suggestions on improvements have been invaluable. We have seen improvement in every aspect of the operation and expect our increase in revenues to more than offset the cost of your services.

Please don't hesitate to use us as a reference for your work.

Sincerely,

A handwritten signature in dark ink, appearing to read "Jim Sutherland", written in a cursive style.



THE CITY OF ASPEN

January 8, 2002

Mr. Mike Holtzman
Profitable Food Facilities
11104 Papoose Court
San Diego, CA 92127

Dear Mike:

In taking on the task of designing and constructing a new Pro Shop/Restaurant for our public Golf Course, our staff felt that we could effectively design the restaurant portion of this facility. Until I heard your presentation at the 2001 National Recreation and Parks Association Congress in Denver I thought we were on track to provide an effective and efficient operation.

I want to thank you for your assistance in evaluating the design of our restaurant facility. Your guidance in design not only saved us on initial construction costs, but also will allow the entire operation to function in the most efficient manner possible. My only regret at this time is that we had not met earlier so as to involve you in the design from the start.

I look forward to working with you on other projects we are pursuing at this time as I now better understand the need for efficient restaurant/concession design as it relates directly to the operational costs. Your expertise has been greatly appreciated in our department.

Good luck in the New Year and thanks again.

Respectfully,

Tim Anderson
City of Aspen
Recreation Director

ASIA PACIFIC GOLF

DEVELOPMENT CONFERENCES PTE LTD

January 25, 2009

TO WHOM IT MAY CONCERN

Mr. Mike Holtzman. Wow! What a performer!

We invited him as a guest speaker for our 2007 Asia Pacific Golf Development Summit in Singapore and he absolutely bowled over the delegates. In fact, he was voted the most "spell-binding" speaker at this Summit which had mega-stars from the global golf industry presenting various position papers.

By popular demand, we had Mike back again for the 2008 Summit at Mission Hills, China. Again, he was the star!

If anyone needs a speaker to address the complex subject of food and beverage matters relating to clubs, this is the go-to guy. He is the absolute, consummate expert and he has an uncanny skill of making a subject like food and beverage sound exciting and engrossing.

What a guy this Mike Holtzman!



Mike Sebastian
Managing Director
Asia Pacific Golf Development Conferences Pte Ltd
Singapore
www.golfconference.org



6612 South Ward Street Littleton, Colorado 80127 303.409.2100 Fax 720.981.0514 www.ifoohills.org

August 20, 2001

Mike Holtzman
Profitable Food Facilities
11104 Papoose Court
San Diego, CA 92127

Re: Letter of Reference

Dear Mike,

I want to thank you and Bob Mark for your contribution to improving our golf course restaurant operations. Your two visits to our facilities have resulted in a very positive improvement to both operations. I have always viewed the restaurant portion of a golf facility as a critical component of the overall operation that must tie directly to the pro shop and maintenance areas of operation to provide that truly enjoyable experience for our guests. Your suggestions have been incorporated into the daily restaurant operations with a noticeable increase in concession sales and a more professional culture within the restaurants.

Your review of our current operation followed by specific areas targeted for improvement has resulted in a "blueprint" for future success. Our restaurant managers and staff felt most comfortable working with you to improve the operation. Your experience and knowledge of concession operations were very evident. Not only did you evaluate current operations but gave us many suggestions for what food and beverage potential our facilities hold. Our District Management staff was very appreciative of your analysis of concession possibilities at several new District facilities opening in the next two years, namely two outdoor swimming pools and a new recreation center.

Lastly, I appreciate the ability to call you or Bob anytime whenever operational questions and concerns arise. Continued success and thanks so much for helping to improve our golfer's total facility experience.

Sincerely,

A handwritten signature in black ink that reads "Dan".

Dan Hylton
Manager of Golf
6612 S. Ward St.
Littleton, CO 80127
303-409-2103
720-981-0514 FAX
danh@fhprd.org



April 7, 2000

Mr. Bob Mark
Senior Consultant
Profitable Food Facilities
16082 Lofty Trail Drive
Rancho Bernardo, California 92127

Dear Bob,

I want you to know how appreciative I am of the job you've done for us. The results achieved within our food and beverage operation in the first ninety days of our relationship with Profitable Food Facilities are remarkable. I know in your analysis of our operation you continue to see potential for improvements, that's what sets you apart from the crowd. But I must tell you, our action in engaging your services has resulted in the most dramatic improvement to our operational performance of any action taken in recent years.

As I review our food and beverage department's performance for the past ninety days, some very positive improvements stand out. We have achieved a six percentage points reduction in our food cost of sales by implementing your recommended measures, and this improvement occurred simultaneously with an improvement in the quality of our product! Measures taken to reduce inventory have resulted in less waste, fresher product, and more cash on hand. Your personal involvement in our renewed price negotiations with purveyors was instrumental in improving our position in that critical arena. Those items all stand out positively on our financial statements. Of equal significance in my mind are the improvements made to staff morale and team spirit due to my implementation of your recommendations to me along those lines.

In sum, Bob, thanks a million! Working with you has been a great experience, and I look forward to continued successes as a result of our relationship.

Sincerely,


Rick Beymer
General Manager
ARIZONA COUNTRY CLUB

The Arizona Country Club • 5668 East Orange Blossom Lane • Phoenix, Arizona 85018
(480) 947-7666 • Fax: (480) 947-4022

East Club &
Business Office
3001 Dover Ave.
Fairfield, CA 94533
(707) 422-2858



West Club
1471 Holiday Lane
Fairfield, CA 94533
(707) 429-4363

April 2, 1996

To Whom It May Concern:

Mike Holtzman has been a valued employee for our organization over the last 2½ years. He has helped us in all areas of "club business." Although Mike's main expertise is in the food and beverage department, he has been extremely helpful in club sales, retention, programming, future planning, and much more. Mike is highly intelligent which reflects in the many brilliant ideas he has. He is also very efficient and expeditious in accomplishing tasks. He is easy to get along with and always does what's best for the organization. I am sure Mike Holtzman can be of great benefit to your organization.

Sincerely,


Barry Young
General Manager



To whom it may concern:

Mike Holtzman has been a great asset to The Claremont Club since he came on board in 1991. His expertise in Food and Beverage took our struggling Food Service from a break-even operation to over 50K in Club profit. He increased sales from 130K to 260K and developed a complete banquet program for our in-house parties and weddings.

Mr. Holtzman's ability to train others was very beneficial to the success of the Food Service, and his knowledge and training have helped benefit other areas of the Club as well.

Above all, Mike's relationship with Club members in providing the courteous service they demand, while running the operation in a professional manner, set the example for all of our managers and employees.

Based on his exceptional performance at The Claremont Club, I would recommend Mike Holtzman to any organization.

Sincerely,

Cindy Doye
V.P. Operations



GLEN IVY HOT SPRINGS SPA

September 19, 2000

Mr. Mike Holtzman
Mr. Bob Mark
Profitable Food Facilities
11104 Papoose Court
San Diego, CA 92127

Dear Mike & Bob,

In the spring of 1998 when we first met I was looking for ways to give a much-needed lift to our existing food service operation at Glen Ivy Hot Springs Spa. Contracting *Profitable Food Facilities* to help us out proved to be a great move.

Comparing the twelve months prior to May, 1999 when you first got involved to the twelve months after, our food service sales rose 27% while our cost of sales went from 39% of revenues to 32%. We achieved the 27% revenue increase with only a 5% rise in cost of sales. In addition to enjoying greater revenue and profit, we upgraded the quality of our menu items and were happy with our guests' improved rating of perceived value and satisfaction. Comparing the same two twelve month periods, our labor costs fell by 2% of revenues. The numbers are impressive, but *how* they were achieved was, to me, more impressive:

Bob, the way you worked with our food service manager and café supervisors deserves a "business psychologist of the year" award in my book. To paraphrase the Chinese sage Lao Tzu, "*the leader [consultant] is best, who, when the work is done, the people say, 'We did it ourselves.'*" You guided my management personnel to first realize they needed help, then assisted them to get over their resistance, defensiveness, feelings of inadequacy, and embarrassment. You coached them in superior management methods, monitored their progress, encouraged them with your infectious "you can do it" attitude, and then stood back and applauded them as performance improved. As my managers came to "own" their success and feel confident in their ability to sustain it (which they have), you discreetly vanished to leave them basking in their own glow. *That* was masterful!

Now we're beginning work with you, Mike, in the design of a new, expanded food service facility, and we look forward to building on our success.

Sincerely,

John C. Gray,
CEO



Vetta Sports Clubs
12320 Old Tesson Road
St. Louis, MO 63128
Phone 314.842.3111
Fax 314.842.0058

February 13, 2007

Mr. Michael Holtzman
Profitable Food Facilities
14026 Donart Dr.
Poway, CA 92064

Dear, Mike

Thank you for providing consulting services to the Vetta Sports indoor sports facilities. Our staff quickly recognized that you bring a broad range of experience and can apply it specifically to our type of business. Reviewing our financial numbers enabled your trained eye to point out lost opportunities, management of COGS and subtle more profitable product mixes.

Part of any consultant's role is to challenge entrenched paradigms. For example, eliminating draft beer in favor of retaining only bottled beer would have been a friction a point among staff but your sound logic changed people's viewpoint.

The grill concept is another example of a paradigm shift for our staff. If I had suggested it they would have said it takes ten minutes to cook a burger, grease etc. Instead, through your educated explanations, the staff is pressing me to get the new concessions design and make the investment so they can execute the offering.

Please proceed with the specific designs as discussed.

Respectfully,

Pete Spanos
Vetta Sports Clubs, CEO
314-808-1888

VETTA SPORTS CLUBS ♦ Concord ♦ Camp Verde ♦ Manchester ♦ St. Charles ♦ Secaucus

1 of 1

808818408

Spanos Feb 13 07 09:11a

F R A N C O ' S
A T H L E T I C C L U B



To whom it may concern:

It is without hesitation that I recommend Mike Holtzman to you. His work throughout the summer of 1993 in auditing our food and beverage services was extremely thorough and proved most helpful. Specifically, he worked on an individual basis with each and every one of our grill employees. In meeting with each employee, he completed training on portion-control, use of an updated computer register, and orientation on all new equipment installed. Most importantly, Mr. Holtzman's training included improved and courteous service to customers, which is a primary goal at our club. In addition to his on-site evaluations, his final cost-breakdown was completed in a comprehensive and professional manner.

Mr. Holtzman continues to assist our club with his bimonthly calls, and remains helpful and easygoing in all our dealings with him. In fact, Mr. Holtzman far exceeded our expectations then and continues to do so today.

Based on his exceptional performance for us at Franco's Athletic Club, you can be assured that Mr. Holtzman will do an equally fine job in all his future endeavors.

Sincerely,

A handwritten signature in black ink, appearing to read "Ron Franco", written over a horizontal line.

Ron Franco

PHONE: (504) 845-2639
FAX: (504) 845-2746



September 6, 2006

To Whom It May Concern:

Profitable Food Facilities came in and made a positive, immediate impact on our staff. The formula for a much more efficient and profitable concessions operation quickly unfolds after just a few short days with Mike Holtzman.

The time spent going over menus, invoices, staffing patterns, etc. produced some eye opening findings. Mike did a fantastic job of clearly and concisely educating our staff on the "best practices" for our operations. We are very pleased with the attention we received and look forward to the next year of operation. I would highly recommend Profitable Food Facilities to anyone who would like to increase their profitability!



Doug Wiggs, CPRP
Asst. Director
Town of Normal Parks and Recreation Department

DW/kc

"Committed to Service Excellence"

100 East Phoenix Avenue • Post Office Box 589 • Normal, Illinois 61761-0589
Telephone (309) 454-2444 • Fax (309) 454-9609 • TDD (309) 454-9630
www.normal.org



225 SOUTH WENAMER

SUITE 202

ST. LOUIS, MO 63102

314.862.2006

Fax 314.862.0931

February 14, 2000

Mike Holtzman
11104 Papoose Court
San Diego, CA 92127

Dear Mike,

I wanted to thank you for the recent work you assisted our company with at McLeod Health & Fitness Center as well as at our flagship center "HealthPoint Fitness and Wellness Center", home of the Boston Celtics training facility. In each case you directed and consulted on every aspect of our Food & Beverage operations. I have been particularly impressed with your ability to generate menu's, assess staffing needs, install operational standards of operations, and most of all assist with complete equipment selection and installation.

I would also like to compliment you as well as Bob on your accurate follow-up visits which have always resulted in very specific action plans. These plans have guided the Executive Directors on site to develop strategies for running their businesses in a more efficient and profitable manner. McLeod, for example, has exceed all revenue projections to date. The menu mix was right on target. The staffing models you established have also been on budget.

Please feel free to use our experiences with your company as commentary on your performance. As you know, I have multiple years of experience in the Food and Beverage business which includes companies such as Club Corporation of America. I would not hesitate to recommend you to any of my peers. I was relieved to allow you to participate as part of our start up team on both of these significant projects. You personally allowed me to focus on many other issues involved with pre-opening these two 100,000 square foot buildings. Best wishes to you and Bob!

Sincerely,

A handwritten signature in cursive script that reads "Mike Dupuis".

Mike Dupuis
VP of Operations



CITY OF LA MIRADA
DEDICATED TO SERVICE

13700 La Mirada Boulevard
La Mirada, California 90638
P.O. Box 828
La Mirada, California 90637-0828
Phone: (562) 943-0131 Fax: (562) 943-1464
www.cityoflamirada.org

August 14, 2008

SUBJECT: LETTER OF REFERENCE

To whom it may concern:

In November 2007 the City of La Mirada celebrated the grand opening of the Splash! La Mirada Regional Aquatics Center, an 18 acre \$39 million dollar facility. Soon after the opening of Splash! the City researched high quality food service providers for Splash! After a lengthy evaluation process the City of La Mirada selected Profitable Food Facilities to be the onsite food service provider.

In the June 2008, Profitable Food Facilities began daily operations out of a temporary location inside the waterpark while the permanent kitchen is being constructed. The company has been very supportive, and overall operations have been progressing in a positive manor.

Profitable Food Facilities was given a very short time line to begin operations and did an exceptional job in handling the challenge. Profitable Food Facilities was operating within three days from receiving the notice to proceed.

Both Michael Holtzman and Kenny Handler of Profitable Food Facilities have been extremely helpful in assisting the City with start up operations at the Splash! La Mirada Regional Aquatics Center and they have met the City's expectations for providing quality services.

Should you require additional information or have any questions please feel free to call me at (562) 943-7277.

Sincerely,

CITY OF LA MIRADA

Lori Thompson
Aquatics Manager



MORGAN HILL RECREATION AND COMMUNITY SERVICES
171 WEST EDMUNDSON AVENUE
MORGAN HILL, CA 95037
PHONE 408-782-2128
FAX 408-778-8286

WWW.MORGANHILL.CA.GOV

August 9, 2008

To Whom It May Concern,

The City of Morgan Hill has contracted with the Backyard Grill to provide concession and vending services at our facilities since May of this year. They provide the concession operations at the Morgan Hill Aquatics Center and the Morgan Hill Outdoor Sports Center. The customers at both facilities have been provided with good customer service since the Backyard Grill began operations. They have handled all of our major events without difficulty and continue to look at innovative ways to improve service.

The staff at the Backyard Grill has been very easy to work with and responsive to our requests. As we near the conclusion of our first summer season, we can definitely identify the concession services as one of the areas we really did well in. In particular the quality of the food itself was excellent. We look forward to the opportunity to continue working with the Backyard Grill to further enhance this great partnership. We would recommend the Backyard Grill as a concession operator for any facility.

Thank you,

A handwritten signature in blue ink, appearing to read "Chris Ghione".

Chris Ghione
Recreation Manager
City of Morgan Hill



Sullivan Community Center

635 N. Aspen Drive
Vernon Hills, IL 60061-1620
Telephone 847.996.6800
Fax 847.996.6801

August 20, 2008

Mike,

I wanted to thank you for your efforts in bringing a top-notch food operation to the Vernon Hills Park District's Family Aquatic Center. It was a new venture for us this year to bring in an outside vendor to operate our concession operation and you lived up to your reputation as a quality business partner that provided tasty, fresh-grilled food to our residents.

Your staff was courteous and professional and your manager went out of his way to make sure that the Backyard Grille was meeting the needs of the District. I enjoyed working with you this summer and look forward to building on our relationship in the years to come. Thanks again for making it a great summer.

Sincerely,

Tom Ritter
Superintendent of Recreation
Vernon Hills Park District

www.vhparkdistrict.org