

Form B – Franchisor’s Costs and Sources of Funds

[JUL 12 2013]

FRANCHISOR’S COSTS AND SOURCE OF FUNDS

1. Disclose the Franchisor’s total costs for performing its pre-opening obligations to provide goods or services in connection with establishing each franchised business, including real estate, improvements, equipment, inventory, training and other items stated in the offering:

Category	Costs
Real Estate	0
Improvements	0
Equipments	0
Inventory	0
Training	\$3,000
Other (describe)	
Confidential Manuals and other start up assistance and materials	\$500
Totals	\$3,500

2. State separately the sources of all required funds:

Training	Initial franchise fee paid by franchisee and prior general operating revenues
Confidential Manuals and other start up assistance and materials	Initial franchise fee paid by franchisee and prior general operating revenues

Ishigami, Ishigami, & Ochi, LLP
Certified Public Accountants
21250 Hawthorne Blvd., Suite 780
Torrance, CA 90503



CONSENT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

To Whom It May Concern:

We hereby consent to the use in the Franchise Disclosure Document issued by Fujio Food System Franchising, Inc. on June 17, 2013 as it may be amended, of our report dated June 20, 2013, relating to the financial statements of Fujio Food System Franchising, Inc. as of December 31, 2012.

June 17, 2013

Ishigami, Ishigami, & Ochi, LLP

Ishigami, Ishigami, & Ochi, LLP

FRANCHISE DISCLOSURE DOCUMENT**MARKED TO SHOW CHANGES****FUJIO FOOD SYSTEM FRANCHISING, INC.**
dba TSURUMARU UDON

A California Corporation
21250 Hawthorne Boulevard, Suite 7800
Torrance, California 90503
(310) 792-8670
info@fujiofood.com
www.fujiofood.com/english

RECEIVED LOS ANGELES OFFICE

[JUL 26 2013]

As a Tsurumaru Udon franchisee you will operate a single restaurant outlet providing a variety of fresh Udon (Japanese style noodle) dishes with various types of proprietary broth, specified condiments and natural ingredients, beverages and related products. The total investment necessary to begin operation of a Tsurumaru Udon restaurant outlet ranges from \$356,200 to \$554,700. This includes \$57,500 to \$160,500 that must be paid to the franchisor and its affiliates.

This disclosure document summarizes certain provisions of your franchise agreement and other information in plain English. Read this disclosure document and all accompanying agreements carefully. You must receive this disclosure document at least 14 calendar days before you sign a binding agreement with, or make any payment to the franchisor or an affiliate in connection with the proposed franchise sale. **Note, however, that no government agency has verified the information contained in this document.**

You may wish to receive your disclosure document in another format that is more convenient for you. To discuss the availability of disclosures in different formats, contact Mr. Yusei Hamamoto, at Fujio Food System Franchising, Inc., 21250 Hawthorne Boulevard, Suite 7800, Torrance, California 90503, telephone (310) 792-8670.

The terms of your contract will govern your franchise relationship. Don't rely on the disclosure document alone to understand your contract. Read all of your contract carefully. Show your contract and this disclosure document to an advisor, like a lawyer or an accountant.

Buying a franchise is a complex investment. The information in this disclosure document can help you make up your mind. More information on franchising, such as "A Consumer's Guide to Buying a Franchise," which can help you understand how to use this disclosure document is available from the Federal Trade Commission. You can contact the FTC at 1-877-FTC-HELP or by writing to the FTC at 600 Pennsylvania Avenue NW, Washington, DC 20580. You can also visit the FTC's homepage at www.ftc.gov for additional information. Call your state agency or visit your public library for other sources of information on franchising. There may also be laws on franchising in your state. Ask your state agencies about them.

The issuance date is **July 25, 2013**

CA

This is a document preview downloaded from FranchisePanda.com. The full document is available for free by visiting: <https://franchisepanda.com/franchises/tsurumaru-udon>