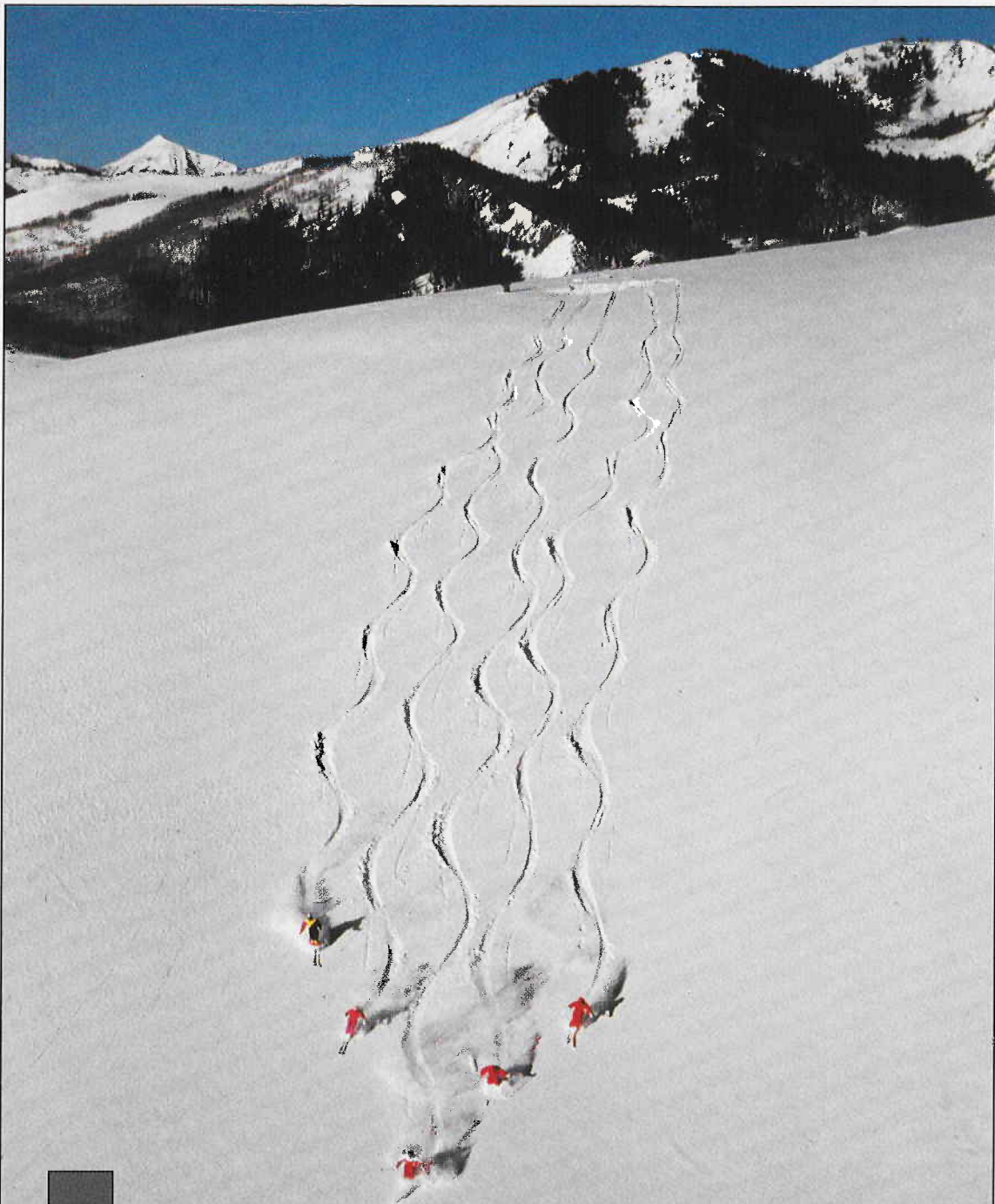


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**NRS ASSOCIATES and
SMG INCORPORATED**

*the general partners in several limited
partnerships containing franchised
restaurant operations including:*

Sizzler — 11 Restaurants

Tony Roma's — 2 Restaurants

Viva La Pasta — 1 Restaurant

have completed

PARTNERSHIP VALUATIONS

We rendered a valuation opinion to Ronald J. Ockey, Attorney at Law with the firm of Jones, Waldo, Holbrook & McDonough, counsel to NRS Associates and SMG Incorporated, as to the cumulative fair market value of the above listed entities.



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