

CBRE
CB RICHARD ELLIS

Brooke Berkowitz

200 East Las Olas Boulevard
Ste 1620
Fort Lauderdale, FL 33301

CBRE, Inc.
Brokerage Services

954 331 1776Tel
954 337 2317 Fax

Brooke.Berkowitz@cbre.com
www.cbre.com

June 16, 2015

Mr. Varathan Kandasamy, Entity TBD
12353 NW 26 St CORALSPRING FL 33065

RE: GROUND LEASE: 600 SEABREEZE BLVD

Dear PROSPECTIVE TENANT:

CBRE has been authorized by the City of Fort Lauderdale ("Landlord") to act as Landlord's agent in the leasing of the Building and Land located at 600 Seabreeze Blvd, Fort Lauderdale, FL 33316. It is our understanding that TENANT ("Tenant") has interest in leasing the Property. In an effort to help the City properly evaluate all potential users, we have been authorized to enter in to non-binding negotiations with any potential user expressing interest in the Property. In submitting your non-binding offer, please ensure that you address, at a minimum, the items outlined herein. Any terms outlined herein by CBRE are suggestions and should not be construed to outline terms which are acceptable to Landlord. CBRE is a marketing and brokerage agent for the City of Fort Lauderdale. The services of CBRE have been retained by the City of Fort Lauderdale for pre-marketing of certain properties in advance of the City offering such properties for sale or lease pursuant to City Charter. CBRE does not have the authority to negotiate the final terms of a lease or sale of any property. Final authority to negotiate and agree to the terms and conditions of a sale or lease of property is vested exclusively in the City of Fort Lauderdale. Procedurally such authority must be exercised in strict accordance with the Charter provisions for the City of Fort Lauderdale. The City of Fort Lauderdale will be entertaining recommendations from CBRE relative to proposed terms and conditions. This pre-marketing release of information by CBRE is in anticipation of the City of Fort Lauderdale initiating the formal processes required under the City Charter.

PREMISES:

The land and improvements defined by the Broward County Property Appraiser as folio # 5042 12 27 0013, more commonly known as 600 Seabreeze Boulevard, Fort Lauderdale, FL 33316.

USE:

To be used as Lemon Bar, a fast-casual, open-air breakfast, lunch, and evening restaurant and bar, incorporating an indoor-outdoor bar and a significant amount of terrace seating (see attachment). The location will have a professional management team and approximately 40 employees. Said use will be in compliance with all existing laws, codes and ordinances.

PRIMARY TERM:

COMMENCEMENT DATE:

RENTAL RATE:





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PRIMARY TERM: Initial term of twenty (20) years.

COMMENCEMENT DATE: Upon execution and delivery of a mutually agreed upon Lease and approval by the City of Fort Lauderdale City Commission. Lease commencement date to be no later than 10 months after delivery of premises to tenant.

RENTAL RATE: Minimum Basic Rent for the Premises shall be two hundred and fifty thousand dollars (\$250,000) per annum for the term of the ground lease with a three percent (3%) annual escalation. Tenant shall pay one full month rent every other month for the first year of the lease.

OPERATING EXPENSES AND REAL ESTATE TAXES:

Tenant shall be responsible for all operating expenses, real estate taxes and insurance associated with the Premises. Tenant shall be solely responsible for any required maintenance to the Building or Premises, including landscaping and all Building Systems. Triple net charges shall be disclosed by Landlord via a separate exhibit prior to Tenant agreeing to terms.

OPTION TO RENEW:

Landlord will give Tenant two (2) additional five (5) year option terms to renew the Lease at 100% of the then-market rent for comparable property in the City of Fort Lauderdale exercised no earlier than twelve (12) months nor later than nine (9) months prior to Lease Expiration.

RIGHT TO SUBLEASE:

In the event Tenant desires to sublease or assign the Premises, Landlord shall have the right, but not unreasonably withhold, approval of prospective sub-lessee.

PREMISES ALTERATIONS:

Tenant plans to build an indoor-outdoor bar and restaurant that is mostly open via the use of Nano-wall type enclosures. The remainder of the property will be "terrace seating", which will include fire pits and a water feature, plus a glass windscreen will be surrounding the perimeter. Tenant shall not make any material alterations, defined as alterations requiring permits, to the Premises without Landlord's prior written consent. The schedule is as follows from delivery of premises to Tenant:

- Architectural plans and drawings- 75 days
- Design review and permits- 75 days
- Construction- 120 days
- Opening process- 30 days

HOLDING OVER:

In the event Tenant retains possession of the Premises following the expiration or early termination of the Lease without Landlord consent, Tenant's Base Rent shall increase to one hundred and fifty percent (150%) of the Base Rent then in effect immediately preceding such early termination or expiration.

EXPERIENCE:

I am the owner or part owner of more than ten (10) establishments that are not too dissimilar from this enterprise. I recently sold my interest in the All About Food Deli at Bahia Mar Resort.. Other restaurants I have are Pizza Mercato (NY), Georgio's Pizzeria(NY), Springs Steakhouse(NY), Dante's Coal Fired Pizza(FL), Nanking Asian Grill(FL).

SECURITY DEPOSIT:

Subject to review and approval of Tenant's financials.

BROKERAGE DISCLOSURE:

It is understood and agreed that CBRE, Inc.. ("Broker") exclusively represents Landlord and no other broker has been involved in the contemplated ground lease. The successful bidder / Lessee will be required to pay a brokerage commission of 4.0% of the gross rentals paid over the initial term of the lease, such brokerage commission to be in addition to Base Rent and shall be amortized over the term, on a straight-line basis without interest, and made with each monthly installment of rent.

Tenant acknowledges Tenant's express understanding that any proposal submitted to CBRE, acting as agent for Landlord, is non-binding and is simply an outline of certain terms and conditions under which Tenant is willing to enter into lease negotiations with Landlord's agent. Landlord's obligation to enter into a leasing transaction contemplated hereby shall in all events and under all circumstances be subject to (I) the negotiation of definitive terms acceptable in all respect to Landlord, (II) approval of the proposed leasing transaction by The City of Fort

Lauderdale City Commission, (III) the execution and delivery of a definitive lease by Tenant and the Landlord. Landlord shall have the right at any time, and in its sole and absolute discretion for any reason or no reason to terminate negotiations with respect to the leasing transaction contemplated hereby.

If you have any questions or if I can clarify any items in this Letter of Intent, please do not hesitate to contact me.

Name Varathan Kandasamy

Address 12353 NW 26 St CORALSPRING FL 33066

Phone 917-837-5117

Email vanselvan@gmail.com

Sincerely,

Brooke Berkowitz
CBRE

PHILIP J. COHEN
PUBLIC ACCOUNTANT
1521 SW 47TH TERRACE SUITE #104
CAPE CORAL, FLORIDA 33914
(239) 233-1980

VARATHAN KANDASAMY
STATEMENT OF NET WORTH
JULY 1, 2015

ASSETS

Current Assets		
Cash	\$ 237,000	
Notes Payable	<u>200,000</u>	
Total Current Assets		\$ 437,000
Long Term Assets:		
House – Coral Springs, FL		415,000
Other Assets:		
Value of Investments- Dante's Coal Fired Pizza	\$450,000	
Value of Investments- Pizza Mercato	500,000	
Value of Investments- Georgio's Pizzeria	400,000	
Value of Investments- The Springs Steakhouse	300,000	
Value of Investments- Nanking Asian Grill	<u>275,000</u>	
Total Other Assets		<u>1,925,000</u>
Total Assets		<u>\$2,777,000</u>

LIABILITIES AND CAPITAL

Long Term Liabilities:		
Mortgage- Coral Springs, FL		\$ 219,000
Capital:		
Varathan Kandasamy- Net worth		<u>2,558,000</u>
Total Liabilities And Capital		<u>\$ 2,777,000</u>

Information taken from books and records supplied by Varathan Kanasamy.

Respectfully Submitted,



PROJECTED BUSINESS EXPENSES & REVENUE

1. Describe your anticipated start-up operating expenses at the new location and list amounts (including inventory, supplies, initial payroll costs, insurance, signage, etc.) Please use additional sheet(s) if necessary.

see attached schedule	
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total Start-Up Expenses	\$ _____

2. How will you pay for your start-up expenses?

Cash

3. Please provide a five (5) year projected income and expense statement for the proposed business. see attached schedule

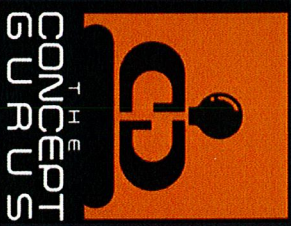
	Year 1	Year 2	Year 3	Year 4	Year 5
Income					
Net Income	_____	_____	_____	_____	_____
Cost of Goods Sold	_____	_____	_____	_____	_____
Total Profit	\$ _____	\$ _____	_____	_____	_____
Expenses					
Accounting/ Professional	_____	_____	_____	_____	_____
Advertising	_____	_____	_____	_____	_____
Equipment Lease	_____	_____	_____	_____	_____
Insurance	_____	_____	_____	_____	_____
Maintenance & Repair	_____	_____	_____	_____	_____
Payroll – Wages & Taxes	_____	_____	_____	_____	_____
Rent	_____	_____	_____	_____	_____
Taxes	_____	_____	_____	_____	_____
Utilities	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total Expenses	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Net Profit	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

4. Do you have any other comments or information which you feel should be taken into account in evaluating your proposed business?

Total Square Feet	17000			
Total Seats	350			
Category	Cost	Cost Per Sq. Ft.	Cost Per Seat	
Land & Building				
Land	\$0			
Building- Construction & contractor fees	\$0			
Total Land & Building	\$0			
Leasehold Improvements				
Construction contract	\$500,000	\$29.41	\$1,429	
Landlord contribution	\$250,000	\$14.71	\$714	
Total Leasehold Improvements	\$750,000	\$44.12	\$2,143	
Kitchen & bar Equipment	\$350,000	\$20.59	\$1,000	
Counter & Dining Room Furniture				
Chairs	\$30,000	\$1.76	\$86	
Tables	\$30,000	\$1.76	\$86	
Counters	\$40,000	\$2.35	\$114	
Booths	\$0	\$0.00	\$0	
Other	\$2,500	\$0.15	\$7	
Total Furniture	\$102,500	\$6.03	\$293	
Professional Services				
Architect & Engineering	\$50,000	\$2.94	\$143	
Legal	\$5,000	\$0.29	\$14	
Consultants	\$2,500	\$0.15	\$7	
Accounting & Tax	\$1,000	\$0.06	\$3	
Graphic Design	\$5,000	\$0.29	\$14	
Social Media	\$2,000	\$0.12	\$6	
Total Services	\$65,500	\$3.85	\$187	
Interior Finishes & Equipment				
Kitchen small wares	\$15,000	\$0.88	\$43	
Art & Specialty Decor	\$10,000	\$0.59	\$29	
POS system	\$7,500	\$0.44	\$21	
A/V, music	\$3,500	\$0.21	\$10	
Phone system	\$750	\$0.04	\$2	
Office equipment	\$2,500	\$0.15	\$7	
Office supplies	\$500	\$0.03	\$1	
Interior signage	\$2,500	\$0.15	\$7	
Uniforms	\$5,000	\$0.29	\$14	
Total Interior	\$47,250	\$2.78	\$155	
Exterior Finishes & Equipment				
Landscaping	\$0	\$0.00	\$0	
Exterior signs & decorations	\$15,000	\$0.88	\$43	
Glazing	\$0	\$0.00	\$0	
Parking lot resurface	\$0	\$0.00	\$0	
Parking lot re-striping	\$0	\$0.00	\$0	
Parking lot bumpers	\$0	\$0.00	\$0	
Other	\$1,000	\$0.06	\$3	
Total Exterior	\$16,000	\$0.94	\$46	
Total Hard Costs	\$1,331,250	\$78.31	\$3,804	
Pre-Opening Expenses				
Construction period rent, incl. NNN charges	\$0	\$0.00	\$0	
Construction period utilities	\$0	\$0.00	\$0	
Construction period interest	\$0	\$0.00	\$0	
Opening Inventories				
Food	\$25,000	\$1.47	\$71	
Beverage	\$10,000	\$0.59	\$29	
Paper & plastic	\$1,000	\$0.06	\$3	
China, glass, & silver	\$25,000	\$1.47	\$71	
Cleaning supplies	\$500	\$0.03	\$1	
Retail	\$1,000	\$0.06	\$3	
Advertising & Promotion				
Advertising	\$1,000	\$0.06	\$3	
Public relations	\$10,000	\$0.59	\$29	
Opening party(s)	\$15,000	\$0.88	\$43	
Staff				
General Manager	\$25,000	\$1.47	\$71	
Assistant Managers	\$12,500	\$0.74	\$36	
Staff training	\$15,000	\$0.88	\$43	
Admin., bookkeeping	\$2,500	\$0.15	\$7	
Staff benefits	\$5,000	\$0.29	\$14	
Payroll Taxes	\$16,500	\$0.97	\$47	
Other				
Travel	\$1,000	\$0.06	\$3	
Parking	\$0	\$0.00	\$0	
Working capital	\$100,000	\$5.88	\$286	
Contingency	\$199,688	\$11.75	\$571	
Total Soft Costs	\$465,688	\$27.39	\$1,331	
Total Project Cost	\$1,796,938	\$105.70	\$5,134	

Lemon Bar, Pro Forma Income Statement- 7 Years

	Year 1		Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Roll-Up
Sales									
Food Sales	\$1,832,264	65.0%	\$1,937,972	\$2,066,653	\$2,169,986	\$2,245,935	\$2,313,313	\$2,382,713	\$14,948,837
Beverage Sales	\$972,509	34.5%	\$1,147,279	\$1,249,992	\$1,312,491	\$1,358,429	\$1,399,181	\$1,441,157	\$8,881,039
Retail Sales	\$14,094	0.5%	\$15,504	\$16,667	\$17,500	\$18,112	\$18,656	\$19,215	\$119,748
Total Sales	\$2,818,868	100.0%	\$3,241,698	\$3,565,868	\$3,833,308	\$4,024,974	\$4,226,222	\$4,353,009	\$23,949,624
Cost of Goods									
Food Cost*	\$458,066	25.0%	\$465,113	\$485,663	\$499,097	\$516,565	\$532,062	\$548,024	\$3,504,591
Beverage Cost	\$243,127	25.0%	\$142,263	\$287,498	\$301,873	\$312,439	\$321,812	\$331,466	\$1,940,478
Retail Cost	\$6,878	48.8%	\$7,566	\$8,133	\$8,540	\$8,839	\$9,104	\$9,377	\$58,438
Total Cost Of Goods	\$708,071	25.1%	\$614,942	\$781,295	\$809,510	\$837,843	\$862,978	\$888,867	\$5,503,506
Gross Profit:	\$2,110,797	74.9%	\$2,626,757	\$2,784,573	\$3,023,798	\$3,187,131	\$3,363,244	\$3,464,142	\$18,446,118
Payroll:									
Hourly Wages	\$563,774	20.0%	\$615,923	\$659,686	\$689,995	\$724,495	\$760,720	\$783,542	\$3,504,591
Management Salaries	\$140,943	5.0%	\$145,172	\$149,527	\$154,013	\$158,633	\$163,392	\$168,294	\$1,940,478
PTEB	\$176,179	6.3%	\$190,274	\$202,303	\$211,002	\$220,782	\$231,028	\$237,959	\$1,469,527
Total Payroll Expense	\$880,896	31.3%	\$951,368	\$1,011,516	\$1,055,010	\$1,103,910	\$1,155,140	\$1,189,794	\$6,914,595
Total Product & Labor	\$1,588,968	56.4%	\$1,566,310	\$1,792,810	\$1,864,520	\$1,941,753	\$2,018,118	\$2,078,661	\$12,851,140
Operating Supplies:									
Cleaning Supplies	\$11,275	0.4%	\$12,967	\$14,263	\$15,333	\$16,100	\$16,905	\$17,412	\$104,256
Janitorial	\$37,000	1.3%	\$37,000	\$37,000	\$37,000	\$37,000	\$37,000	\$37,000	\$259,000
Laundry	\$56,377	2.0%	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$71,377
Linen	\$5,000	0.2%	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$20,000
Menus & Paper	\$2,500	0.1%	\$2,575	\$2,652	\$2,732	\$2,814	\$2,898	\$2,985	\$19,156
Music & TV	\$3,000	0.1%	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$21,000
O, S, & E	\$12,000	0.4%	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$84,000
Pest Control	\$2,400	0.1%	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$16,800
Uniforms	\$5,000	0.2%	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$35,000
Waste Removal	\$20,000	0.7%	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$50,000
Total Operating Supplies	\$154,553	5.5%	\$84,942	\$86,316	\$87,465	\$88,314	\$89,203	\$89,797	\$680,589
G&A:									
Bank Fees	\$500	0.02%	\$500	\$500	\$500	\$500	\$500	\$500	\$3,500
Credit Card Discount	\$84,566	3.00%	\$97,251	\$106,976	\$114,999	\$120,749	\$126,787	\$130,590	\$781,918
Dues & Subscriptions	\$250	0.01%	\$250	\$250	\$250	\$250	\$250	\$250	\$1,750
Franchise/License Fees	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance	\$35,000	1.24%	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$245,000
Legal	\$1,000	0.04%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$7,000
Licenses & Permits	\$2,500	0.09%	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$17,500
Marketing & Promo	\$28,189	1.00%	\$81,042	\$89,147	\$95,833	\$100,624	\$105,656	\$108,825	\$609,316
Office Supplies	\$3,000	0.11%	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$33,000
Postage & Shipping	\$500	0.02%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$6,500
Professional Fees	\$10,000	0.35%	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$70,000
Repairs & Maint.	\$5,000	0.18%	\$20,000	\$22,500	\$25,000	\$25,000	\$25,000	\$25,000	\$147,500
Security	\$1,000	0.04%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$7,000
Telephone & Internet	\$6,000	0.21%	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$42,000
Total G&A	\$177,505	6.30%	\$260,543	\$280,873	\$298,082	\$308,624	\$319,692	\$326,665	\$1,971,984
Occupancy:									
Rent	\$250,000	8.87%	\$257,500	\$265,225	\$273,182	\$281,377	\$289,819	\$298,513	\$1,915,616
Utilities	\$35,000	1.24%	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$245,000
Rent Tax	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	\$7,300	0.26%	\$7,300	\$7,300	\$7,300	\$7,300	\$7,300	\$7,300	\$51,100
Parking	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Occ.	\$292,300	10.37%	\$299,800	\$307,525	\$315,482	\$323,677	\$332,119	\$340,813	\$2,211,716
Total Operating Expenses	\$1,505,254	53.40%	\$1,596,653	\$1,686,229	\$1,756,039	\$1,824,525	\$1,896,154	\$1,947,070	\$12,211,924
EBITDA	\$ 605,543	21.48%	\$ 1,030,103	\$ 1,098,344	\$ 1,267,760	\$ 1,362,606	\$ 1,467,091	\$ 1,517,072	\$8,348,519
Depreciation & Amort.	\$ 107,143	3.80%	\$71,429	\$71,429	\$71,429	\$71,429	\$71,429	\$71,429	\$535,714
Provision for Income Taxes	\$ 230,106	8.16%	\$ 391,439	\$ 417,371	\$ 481,749	\$ 517,790	\$ 557,494	\$ 576,487	\$3,172,437
EBIT	\$ 268,294	9.52%	\$ 567,236	\$609,545	\$ 714,582	\$ 773,387	\$838,168	\$869,156	\$4,640,367
IRR (cash on cash)	67.5%		114.8%	122.4%	141.3%	151.9%	163.5%	169.1%	930.46%



PROJECT

OASIS CAFE SITE DEVELOPMENT RESTAURANT, BAR, CAFE CONCEPT

DATE

6/21/2015

CLIENT

VAN SELVAN

OBJECTIVE:

HAVE A HIGH-VOLUME, APPROACHABLE FAST-CASUAL RESTAURANT, BAR, & CAFE CONCEPT THAT WILL OFFER PRODUCTS OVER FOUR DAILY PERIODS- BREAKFAST, LUNCH, DINNER, & BAR.

INTRODUCING...

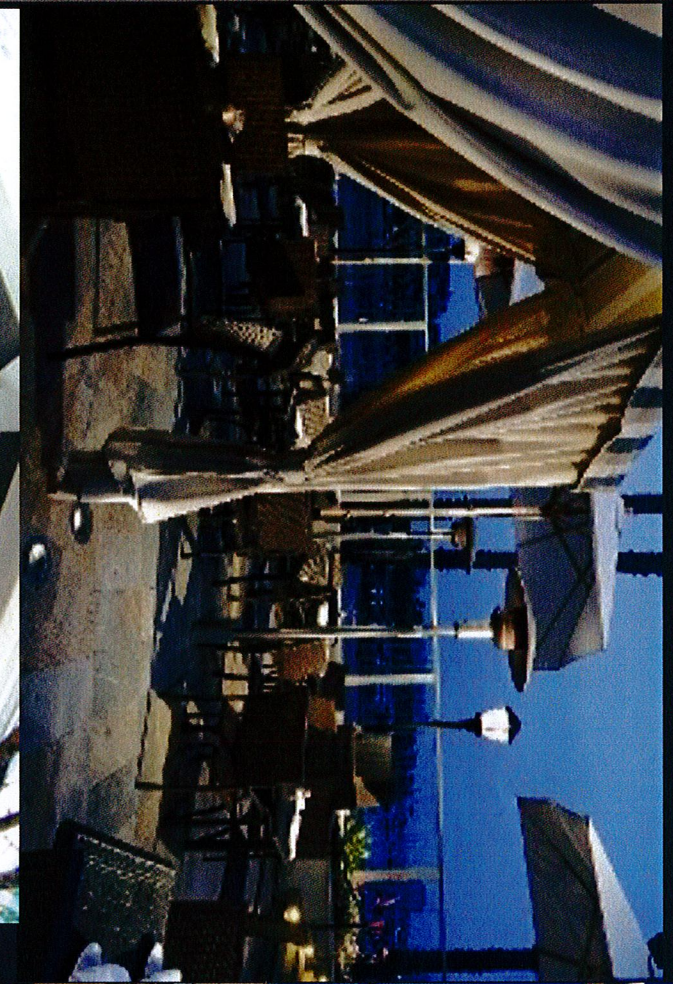




LEMON BAR IS:

A FORT LAUDERDALE BEACH SURF BAR & CAFE

- **COFFEE BAR, JUICE BAR, YOGURT BAR, LIGHT BREAKFAST BAR**
- **CUSTOM-CRAFTED SANDWICH, PIZZA, AND SALAD BAR**
- **GRAB & GO**
- **HAND-DIPPED ICE CREAM BAR**
- **CRAFT SPIRITS, BEER, & WINE BAR**





SPORTS & SIDEWALK CAFE





BREAKFAST



GRAB & GO



SALAD & SANDWICH BAR



ICE CREAM





CRAFT SPIRITS

HIGHLIGHTS

- **INDOOR/OUTDOOR BAR & CAFE**
- **TWO POOL TABLES**
- **SKITTLE BOWLING**
- **FIRE PITS**
- **WINDSCREEN AND HEATERS**



**AWESOME BREAKFAST,
LUNCH AND EVENING
AMBIENCE**