

2020 BUSINESS REFERENCE GUIDE



THE ESSENTIAL
GUIDE TO
PRICING
BUSINESSES
& FRANCHISES

COMPILED AND PUBLISHED BY
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For more information on any of these resources, please see the color pages in the center section of this *Guide*.

Table of Contents

Using the Guide vi

List of Businesses xi

Business Profiles 1

Industry Experts 631

Using the Guide

EXPLANATIONS CONCERNING THE INFORMATION IN THIS YEAR'S *GUIDE*:

Much of the information we present comes from our Industry Experts, who are listed at the back of this book. We attempt to remain true to the original source, but we make some changes in grammar and punctuation to improve readability.

Due to space requirements, the General Information, Advantages, Disadvantages, and Industry Multiples sections are not included in this hard copy *Guide* but are available in the online edition.

Data for Statistics, Products and Services Segmentation, Major Market Segmentation, Industry Costs, Market Share, and Employment Size comes from IBISWorld and is used with their permission. Go to <https://www.ibisworld.com> to learn more about this valued resource.

Information about franchises comes from *Entrepreneur*, *Franchise Opportunities Guide*, *Franchise Times*, *Nation's Restaurant News*, and the websites of the franchises themselves.

PRICING METHODS

Pricing methods such as multiples of Sellers Discretionary Earnings (SDE), Earnings Before Interest and Taxes (EBIT), and Earnings before Interest, Taxes, Depreciation, Amortization (EBITDA) all have two things in common: each requires that the actual earnings be calculated, and then a multiple based on many factors relating to the business must also be calculated. Multiplying the two should then produce the price for that business. Unfortunately, these methods are based on the figures being calculated and by the person doing the pricing.

The other method calls for a multiple of sales. The big advantage to this method is that it doesn't call for calculating the figures. One simply takes the total annual sales (less sales taxes) and multiplies it by a percentage that "people in the know" are comfortable with, based on their knowledge and experience. In many cases there is a universal rule of thumb for the multiple, based on many transactions. The annual sales of a business are usually a provable figure; although an argument could be made, especially in very small businesses, that the owner could be "taking money off the top," thus reducing sales. However, unless the owner is really stealing from the business, small amounts shouldn't influence the price dramatically.

The purpose of the above information is to show that, although multipliers may stay about the same, the final result is based on figures that do reflect the impact of the economy. Sales are down and costs go up, especially in relation to sales. Therefore, we are comfortable with the final pricing results. As we keep saying, rules of thumb are just that. The purpose in supplying other information and data is so the user can adjust the rule of thumb up or down based on such information.

For the most part, the pricing of a business is based on the sales and earnings; however, another major factor is whether the seller will finance a portion of the selling price. If he/she won't provide some financing, the price will generally be lower than if he/she will. The rule is usually the lower the down payment, the higher the full price; and the seller who demands an all-cash transaction will receive, in most cases, a lower full price.

The price of a business is ultimately what someone will pay for it—it is market

driven. Or, as the old saying goes, the price is what a buyer will pay and the seller will accept.

USING THE RULES OF THUMB

Despite all the caveats about using rules of thumb in pricing businesses, they are commonly used to do just that. The reason is quite simple—they are very easy to use. But how accurate are they? A lot more accurate than many people think. They may supply a quick assessment, but if used properly, they can come pretty close to what the business will ultimately sell for.

Rules of thumb usually come in two formats. The most commonly used rule of thumb is simply a percentage of the annual sales, or, better yet, the last 12 months of sales/revenues. For example, if the total sales were \$100,000 for last year, and the multiple for the particular business is 40 percent of annual sales, then the price based on the rule of thumb would be \$40,000.

Quite a few experts have said that revenue multiples are likely to be more reliable than earnings multiples. The reason is that most multiples of earnings are based on add-backs to the earnings, which can be a judgment call, as can the multiple. Sales or revenues are essentially a fixed figure. One might want to subtract sales taxes if they have not been deducted, but the sales are the sales. The only judgment then is the percentage. When it is supplied by an expert, the percentage multiplier becomes much more reliable.

The second rule of thumb used is a multiple of earnings. In small businesses, the multiple is used against what is termed Seller's Discretionary Earnings (SDE). SDE is also called Seller's or Owner's Cash Flow and similar names. It is usually based on a multiple (generally between 1 and 5), and this number is then used as a multiple against the earnings of the business. Many of the entries also contain a multiple of EBIT and/or EBITDA.

SELLER'S DISCRETIONARY EARNINGS (SDE)

The earnings of a business prior to the following items:

- income taxes
- non-recurring income and expenses
- non-operating income and expenses
- depreciation and amortization
- interest expense or income
- owner's total compensation for one owner/operator, after adjusting the total compensation of all owners to market value.

The above definition of Seller's Discretionary Earnings, although accurate, is a bit confusing. If you change the words "prior to the" and substitute the word "plus," it may be easier to understand. We would also suggest that the highest salary be used in the calculation of SDE. The reason is that we must assume that the buyer will replace the highest compensated employee or owner—at least for the SDE calculation.

Keep in mind that the multiples for the different earnings acronyms mentioned above will be different than the multiple of SDE. The rules contained in the *Guide* are specific about what is being used. They will say *2.5 times SDE* or *4 times EBIT*, etc.

THE BASICS

The businesses are arranged alphabetically. In some cases, the business may go by two name descriptions, for example, gas stations or service stations. We use the one that we feel is the most common. If you can't find what you are looking for, see if it is listed under another name. If there is a particular franchise you are working on and it's not in the rules, check the type of business for more information. For example, if the franchise is an ice cream shop, check the name of the franchise; and if it's not there, go to ice cream shops and other ice cream franchises. If the business is not listed, find a similar business and start there.

The number of Businesses/Units is the approximate number of businesses of that type in the U.S. Where there is an IBISWorld report, we generally use that number. IBISWorld provides excellent reports on many different businesses. Most of these reports are well over 20 pages and are most informative. They are well worth the price.

We have also provided—where available—the Standard Industrial Classification code (SIC) and the North American Industry Classification System (NAICS). For NAICS and SIC codes, go to <https://www.naics.com/>.

THE RULES OF THUMB

The price, based on the rule of thumb, does not include inventory (unless it specifically states that it does), or real estate or other balance-sheet items such as cash and accounts receivable. We have noticed an increase in Industry Experts telling us that inventory is included in the multiples. The price derived from the rule of thumb is for the operating assets of the business plus goodwill. It also assumes that the business will be delivered free and clear of any debt. If any debt is to be assumed by a purchaser, it is subtracted from the price based on the rule of thumb method.

In other words, the rules, unless mentioned otherwise, create a price that includes goodwill; furniture, fixtures, & equipment (FF&E); and leasehold improvements, less outstanding debt, including accounts payable, loans on FF&E, bank loans, etc. The business, unless otherwise mentioned, is assumed delivered to a purchaser free and clear of any debt or encumbrances.

Accounts receivable are not included, as they are generally handled outside of any transaction and almost always belong to the seller. Work in progress, prepaid memberships, etc. also normally belong to the seller. Items such as these may be divided between buyer and seller. For example, in a dry-cleaning business, the seller may have taken in a customer's clothing for dry cleaning, but the buyer may take over the business before the work has been completed and delivered back to the customer. This is generally handled outside the transaction and does not usually figure in a pricing or valuation.

PRICING TIPS

These provide information from industry experts and other sources. They are intended to amplify the rules themselves. We include lots of new information every year, while maintaining important information from prior years.

BENCHMARK DATA

We feel it is very important, in analyzing and pricing a business, that you compare it to similar businesses, or benchmarks, that are unique to this type of business. One common benchmark unique to each business is the expenses. We have included as many of these as we could find. Many have been contributed by

Industry Experts. If no source is mentioned, then you can assume that an Industry Expert(s) has supplied them. In many cases we have used a breakdown of expenses from IBISWorld.

The figures in *Expenses as a Percentage of Annual Sales* may not always add up to 100 percent. We provide only the major categories, and there may be other expense items not included which would make up any difference. Also, in many cases, we have had to meld the figures from several different Industry Experts or sources. This may also cause some totals to slightly exceed 100 percent.

We mentioned that if the rule of thumb was used properly, the price derived could be more accurate than simply multiplying the sales by the percentage rule or the SDE multiple. Reviewing market-driven data, one can reasonably assume that a 10 percent swing (that's our number; yours may be higher or lower) on either side of the percentage multiple would allow for the additions or subtractions to arrive at a more accurate multiple of annual sales. Using our example above, the 40 percent figure, and then using available benchmark data could lower or raise that percentage by 10 percent. The multiple then might be more accurate.

Critics of rules of thumb claim that a rule is simply an average and doesn't allow for the variables of each individual business. Comparing the business under review with industry standards—benchmarks—can allow one to raise or lower the percentage accordingly. A 40-percent figure then could be as low as 30 percent, or as high as 50 percent.

The Benchmark Data section can help you look at the vital signs of the business and compare them to similar businesses. Looking at the expenses as a percentage of annual sales can be a good start. For example, if the business under review has an occupancy percentage of 12 percent against an average 8 percent benchmark, perhaps the price then should be reduced to compensate for the higher rent. The rent is pretty much a fixed expense; but the higher the rent, the lower the profit. Certainly, a new owner could lower some of the expenses, but a trained labor force, for example, is hard to replace. Obviously, reducing the percentage multiple is a judgment call; but let's face it, even business valuation is not a science, but an art—and judgment plays a large part in it.

INDUSTRY EXPERTS' COMMENTS

This section allows our Industry Experts to add their own personal comments about this type of business. These comments may amplify a particular area or provide additional pricing information. Many times, these Industry Experts provide information or data that can't be found anywhere else. Some Industry Experts who own or manage an office with associates list themselves under more than one business. It may just mean that one or more agents in that office are experts in that industry.

RESOURCES

This section includes websites of companies, publications, and trade associations related to the particular types of businesses. Some are very informative; others are really only for members. However, many of the associations offer books or pamphlets or studies that can be informative. Every year, we find that more and more associations are charging non-members a high price for research materials that members can receive free or at a much lower price. *Nation's Restaurant News*, *Franchise Times*, *Auto Laundry News*, and *Convenience Store News* are examples of excellent resources, providing surveys and up-to-the-minute news about their industries. Don't forget that IBISWorld has great reports on

many, many different businesses including franchises and many “mom and pop” type businesses.

FRANCHISES

This edition contains more franchise data than any previous one. For a quick rule for many franchises, go to the *Franchises* entry. Additional information can be found under the entries for the specific franchise.

If you can't find the one you are looking for, see if there is a similar type of franchise that has one. If that fails, go to the particular type of business that the franchise represents. You may add to or subtract from that rule of thumb based on your assessment of the value of the franchise—is it a plus or a minus? Even if there is a rule of thumb, it is always wise to refer to the type of business for more information.

FINAL NOTES

Some associations conduct their studies and surveys only every other year or even less frequently. In some cases, we have completed a particular section prior to the new data becoming available; however, we attempt to keep the information as current as possible.

We know that some of the information may be contradictory, but since we get it from those whom we believe to be experts, we still include it. The more information you have to sort through, the better your final conclusion. We think the information and data are reliable, but occasionally we find an error after the book has been printed.

Also, keep in mind that rules of thumb can vary by area and even by location. For example, businesses on the West Coast tend to sell for a higher price than the East Coast businesses, which sell for a higher price than the Midwest ones.

THANKS TO OUR INDUSTRY EXPERTS

We want to thank all who contributed rules of thumb, industry data, and information. It is a tribute to them that they are willing to contribute not only a rule of thumb, but also their knowledge on pricing.

We are focusing on the Industry Experts and in gratitude for their contribution are offering to put them on our website, provide BBP industry logos, and do anything else we can do to set them apart. We also give them a complimentary copy of the current edition of the *Business Reference Guide*. If you're interested and feel that you are qualified, go to www.businessbrokeragepress.com and click on Services/Industry Experts.

AND WHEN ALL ELSE FAILS

Keep in mind that if it's not in the *Guide*, we really don't have a rule of thumb for that business. We get calls from people asking for a rule of thumb for some odd-ball type of business like Elephant Training Schools (not really). Honestly, if we knew of one, it would be in the *Guide*. We're always happy to help if we can, but unless there is sufficient sales data, there generally isn't a rule of thumb available. If you can't find what you need, here are some suggestions.

- Call a similar business in your area and see if they are aware of one.
- Check with a vendor, distributor, or equipment manufacturer and see if someone there can help.
- Call a trade association for that particular industry and see if they can direct you to someone who can help. Don't do it by email or fax, but call and speak to

someone. Trade associations really don't want to get involved, but an individual might get you to the next step.

If none of the above helps, then we're afraid you have to accept the fact that there just may not be one for the business you are checking on.

List of Businesses

A

- AAMCO Transmission 1-2
- accounting firms/CPAs 2-6
- accounting firms/practices 6-9
- accounting/tax practices 9-11
- Ace Cash Express 11-12
- Ace Hardware 12
- adult clubs/nightclubs See bars/adult clubs/nightclubs
- advertising agencies 12-13
- AIM mail centers 13-14
- air conditioning contractors See HVAC
- aircraft cleaning 14-15
- aircraft manufacturing—parts, supplies, engines, etc. 15-16
- airport operations 16-18
- alarm companies See security services/systems/alarm companies
- Allegra Marketing-Print-Mail 18
- All Tune and Lube 18
- AlphaGraphics 18-19
- aluminum smelting machinery 19
- ambulance services 19-22
- ambulatory surgery centers 22-23
- American Poolplayers Association (APA) 23-24
- amusement routes See route distribution businesses
- ANDY OnCall 24-25
- antique shops/dealers 25
- Anytime Fitness 25-26
- apartment rental 26-27
- Apex Leadership Company 28
- appliance stores 28
- appraisal (valuation services) 28-30
- arcade, food & entertainment complexes 30-32
- architectural firms 32-34
- art galleries and dealers 34-35
- arts & crafts/retail stores 35-37
- art supplies 37-38
- assisted living facilities/retirement communities (with nursing care) 38-39
- assisted living facilities/retirement communities (w/o nursing care) 39-40
- audio and film companies 40-41
- audio/video conferencing 41-42
- auto
 - body repair 42-44
 - brake services 44
 - dealers—new cars 44-46
 - dealers—used cars 46-47
 - detailing 47-48

- glass repair/replacement 48–49
- lube/oil change 50
- mufflers 50
- parts and accessories—retail stores 50–52
- rental 52–54
- repair (auto service centers) 54–59
- service stations See gas stations
- tire stores See tire stores
- towing See towing companies
- transmission centers 59–60
- wrecking/recyclers/dismantlers/scrap/salvage yards 60–61
- aviation and aerospace 61–62
- awning installation See sunroom and awning installation
- A&W Restaurants 63

B

- bagel shops 63–64
- bait and tackle shops 64–65
- bakeries 65–66
- bakeries—commercial 66–67
- banks—commercial 67–69
- barbershops 69–70
- bars 70–72
- bars/nightclubs 72–73
- bars with slot machines 73
- Baskin-Robbins Ice Cream 73
- Batteries Plus Bulbs 73–74
- beauty salons 74–76
- bed and breakfasts 76–77
- bed and mattress stores 77–79
- Beef 'O' Brady's 79
- beer taverns—beer & wine 79
- beer & wine stores 79–80
- Ben & Jerry's 80
- Between Rounds Bakery Sandwich Café 80
- bicycle shops 80–82
- Big Apple Bagels 82
- Big O Tires 82–83
- billboard advertising companies (outdoor advertising) 83–84
- billiards 84–85
- Blimpie—America's Sub Shop 85
- blood and organ banks 85–86
- boat dealerships 86–87
- bookstores—new books 87–90
- bookstores—rare and used 90
- book stores—religious 90
- bookkeeping services See accounting
- bottled gas See liquefied petroleum gas
- bowling centers 90–92
- brew pubs 92–93
- bridal shops 93–94
- Bruster's Real Ice Cream 94

Budget Blinds 94–95
building inspection See home inspection
Burger King 95
bus companies (charter, school & scheduled) 95–97
business brokerage offices 97–99
business service centers See mail and parcel centers
butcher markets See meat markets

C

call centers 99–101
camera stores 101–102
campgrounds 102–104
camps 104–105
candy stores 105–106
card shops 106–107
Carl's Jr. Restaurants 107–108
carpet cleaning 108
carpet/floor coverings 108–109
Cartridge World 109–110
Carvel 110
car washes—coin operated/self-service 110–111
car washes—full-service/exterior 111–113
casinos/casino hotels 113–115
caterers/catering 115
catering trucks 115–116
cellular telephone stores See wireless communications
cemeteries 116–117
CertaPro Painters 117
Charley's Philly Steaks 117
check cashing services 117–118
Cheeburger Cheeburger restaurants 118
chemical product & preparations mfg. See manufacturing—chemical
Chick-fil-A 118–119
child care centers See day care centers/children
children's and infants' clothing stores 119–120
children's educational franchises 120–121
chiropractic practices 121–125
cigar stores See tobacco stores
Closet Factory 125
Closets by Design 125–126
clothing stores—used 126
cocktail lounges 126–127
coffee shops 127–128
coffee shops (specialty) 128–130
coin laundries 130–133
Cold Stone Creamery 133–134
collectibles stores 134–135
collection agencies 135–136
Comfort Keepers 137
comic book stores 137
community newspapers See publishers/newspapers/community papers
computer

- consulting 137–138
- services 139
- stores 139–140
- systems design 140–141
- concrete bulk plants (ready-mix) 141–142
- consignment shops 142–143
- construction
 - buildings 143–145
 - electrical See electricians
 - excavation (site preparation) 145–146
 - heating & AC See HVAC
 - in general 146–149
 - specialty trades 149–150
- consulting See sales consulting
- contract manufacturing 150–151
- contractors—masonry 151–153
- convenience stores 153–155
- convenience stores with gas See gas stations with convenience stores
- Cost Cutters Family Hair Care 155
- country inns See bed and breakfasts
- country/general stores 155
- coupon books 155–156
- courier services See delivery services
- court reporting services 156–157
- Coverall (commercial cleaning) 157–158
- Culligan International 158
- Curves—Jenny Craig 158–159

D

- data processing services 159–160
- dating services 160–161
- day care centers/adult 161–164
- day care centers/children 164–170
- Deck the Walls 170
- delicatessens 170–171
- delivery services (courier services) 171–172
- Del Taco 172–173
- dental laboratories 173–174
- dental practices 174–177
- detective agencies See investigative services
- diagnostic imaging centers 177–178
- dialysis centers 178–180
- Dick's Wings & Grill 180
- diners 180
- direct mail advertising 180–182
- direct selling businesses 182–183
- disability facilities 183–184
- display advertising See billboard advertising companies
- distribution/wholesale
 - apparel 184–185
 - beer 185–187
 - durable goods 187–188

- electrical products 188–189
- fruits and vegetables 189–191
- grocery products/full line 191–192
- industrial supplies 192–193
- in general 193–196
- janitorial 196–197
- medical equipment & supplies 197–198
- paper 198–200
- tools 200–201
- document destruction 201–202
- dog kennels 202–204
- dollar stores 204–206
- Domino's Pizza 206
- donut shops 206–207
- doors—sales 207–208
- doors—service 208–209
- DQ 209–210
- Dream Dinners 210
- drive-in restaurants 210
- drive-in theaters 210–211
- driving schools (instruction) See schools—tutoring & driving schools
- drug stores See pharmacies and drug stores
- Dr. Vinyl 211
- dry cleaners 211–214
- dry cleaning pickup outlets/stores 214
- dry cleaning routes 214
- Dry Clean USA 214
- Dryer Vent Wizard 214
- Dunkin' 215

E

- Eagle Transmission Shop 215–216
- e-cigarette stores/vapor stores 216–217
- e-commerce (Internet sales) 217–222
- electricians 222–223
- electric motor repair 223–225
- embroidery services/shops 225
- employment agencies See recruiting agencies
- engineering services 226
- environmental testing 226–228
- Environment Control (commercial cleaning services) 228
- event companies 228–229

F

- fabric stores 230
- family clothing stores 230–232
- family entertainment centers 232
- Fantastic Sam's 232
- Fast-Fix Jewelry and Watch Repairs 232
- fast food See restaurants—fast food
- Fast Signs 232–233
- film companies See audio and film companies

fertility clinics 233–234
fire suppression systems sales & services 234–235
fish & seafood markets 235–236
fitness centers 236–238
floor coverings See carpet/floor coverings
flower shops (florists) 238–240
food service contractors 240–242
food service equipment and supplies 242–243
food stores See supermarkets/grocery stores
food stores—specialty 243–244
food trucks 244–245
Foot Solutions 245
Framing & Art Centre 245–246
franchise food businesses 246–247
franchises 247–253
freight forwarding 253–254
freight trucking—local 254–255
freight trucking—long distance 255–257
Friendly Computers 257
Friendly's 257–258
fruit & vegetable markets 258–259
fuel dealers (wholesale) 259–260
funeral homes/services 260–263
furniture refinishing 263–264
furniture stores 264–265

G

garage door sales & service See doors
garbage/trash collection See waste/garbage/trash collection
garden centers/nurseries 265–267
gas stations—full- and/or self-serve 267–268
gas stations w/convenience stores/minimarts 268–273
Gatti's Pizza 273
gift shops 273–274
GNC 274–275
Goin' Postal 275
golf courses 275–277
golf driving ranges 277–278
golf shops 278
Grease Monkey 278
Great Clips 278–279
Great Harvest Bread Company 279
Great Steak 279
green businesses 279–281
Grout Doctor 281
guard services 281–282
gun shops and supplies 282–283

H

hardware stores 283–285
Harley-Davidson motorcycle dealerships 285–286
health clubs See fitness centers

health food stores 286–287
hearing aid clinics 287–289
heating contractors See HVAC
heating oil dealers 289–290
heavy equipment sales & service 290–291
hobby shops 291–292
home-based businesses 292–293
home centers 293–294
home health care—equipment See dist./wholesale—medical equipment
home health care/home nursing agencies 294–298
home health care rental 298–299
Home Helpers 299–300
home inspection 300
home nursing agencies See home health care/home nursing agencies
Home Team Inspection Service 300–301
Honest-1 Auto Care 301
hospital laundry—supply 301–302
hospitals—medical and surgical 302–303
hospitals—psychiatric and substance abuse 303–305
hospitals—specialty 305–306
hotels & motels 306–311
House Doctors 311
Hungry Howie's Pizza & Subs 311
Huntington Learning Center 312
HVAC—heating, ventilating & air conditioning 312–315

I

i9 Sports 315
ice cream trucks 315
ice cream/yogurt shops 316–318
industrial water treatment companies 318–319
information and document management service industries 319–320
information technology companies 320–322
injection molding 322
inns 322–323
instant print See print shops
insurance agencies/brokerages 323–327
insurance companies (in general) 327–328
insurance companies—life 328–329
insurance companies—property & casualty 329–331
Internet hosting—colocation See Web hosting
Internet publishing See publishing—Internet
Internet sales See e-commerce
investigative services 331
investment advice/financial planning 331–333

J

Jani-King 333
janitorial services 333–335
Jersey Mike's Subs 335
jewelry stores 335–337
Jiffy Lube International 337

Jimmy John's Gourmet Sandwiches 337
Johnny Rockets 337
Jon Smith Subs 337-338
Juice It Up 338
junk yards See auto wrecking

K

Keyrenter Property Management 338
KFC (Kentucky Fried Chicken) 338
Kilwins 339
Kumon Math & Reading Centers 339
Kwik Kopy Business Center 339

L

landscaping services 340-341
land surveying services 341-342
language translation See translation and interpretation services
Laundromats See coin laundries
law firms 342-343
lawn maintenance & service 343-345
Lenny's Grill & Subs 345
Liberty Tax 345
limousine services 346-347
linen services—supply See uniform rental
liquefied petroleum gas (propane) 347-348
liquor stores/package stores (beer, wine & liquor stores) 348-351
Little Caesars Pizza 351
lock & key shops 351-352
Logan Farms Honey Glazed Hams 352
lumberyards 352-354

M

Maaco Auto Painting and Bodyworks 354
machine shops 354-357
MaggieMoo's Ice Cream and Treatery See Marble Slab Creamery
Maid Brigade 357
maid services 357
mail and parcel centers (business centers) 357-359
mail order 359-361
management consulting 361-362
manufacturing
 aluminum extruded products 362-363
 beauty products 363
 chemical 363-365
 contract See contract manufacturing, machine shops
 custom architectural woodwork and millwork 365
 electrical 365-366
 electrical connectors 366-367
 fiber processing 367
 firearms 368
 food 368-369
 furniture/household 369-370

general 370–373
 general purpose machinery 373
 guided missile and space vehicle 373–374
 machinery 374–375
 marine products 375–377
 metal fabrication 377–379
 metal stamping 379–380
 metal valve and pipe fitting 381
 miscellaneous electrical and components 381
 office products 381–382
 ornamental & architectural metal 382
 personal health products 382–383
 pharmaceutical preparation & medicine 383–385
 plastic and rubber machinery 385–386
 plastic products 386–388
 powder metallurgy processing 388–389
 prefabricated wood buildings 389–390
 products from purchased steel 390–391
 showcase, partition, shelving, and lockers 392
 signs 392–393
 specialty vehicle 393–394
 sporting goods & outdoor products 394–395
 tactical military equipment See manufacturing—firearms
 technology 395
 turbine and turbine generator set units 396
 valves 396–398
 wood kitchen cabinets and countertops 398–399
 wood office furniture 399–400
 Marble Slab Creamery 400
 marijuana stores 400–401
 marinas 401–403
 marine/yacht services (boat/repair) 403–404
 markets See supermarkets/grocery stores
 Martinizing Dry Cleaning 404
 masonry contractors See contractors—masonry
 massage parlors See tanning salons, medical spas
 Mathnasium 404–405
 McDonald's 405
 meat markets 405–406
 medical and diagnostic laboratories 406–408
 medical billing 408–410
 medical practices (physicians) 410–414
 medical spas 414–417
 medical transcription 417–419
 medical transportation See ambulance services
 Meineke Car Care Centers 419
 mental health and substance abuse centers 419–420
 mental health physicians 420–421
 mental health practitioners (except physicians) 421
 Merry Maids 421–422
 microbreweries See brew pubs
 Midas International 422

middle market businesses (in general) 422–423
mining—metals 423–424
mining—sand and gravel 424–425
Minuteman Press 425
mobile home parks 425–426
modeling agencies 426–427
Molly Maid 427
Money Mailer 427–428
Montessori schools 428–429
motels See hotels and motels
motorcycle dealerships 429–430
Mountain Mike's Pizza 430–431
movie theaters 431–432
moving services 432–433
musical instrument stores 433–434
Music Go Round 434
My Favorite Muffin 434
mystery shopping companies 435

N

nail salons 435–436
Nathan's Famous 436
needlepoint shops See fabric stores
newspaper routes 436
newsstands 436
nurseries See garden centers
nursing homes/skilled nursing facilities 436–439

O

office staffing and temporary agencies 439–441
office supplies and stationery stores 441–442
oil and gas related businesses 442–444
Once Upon A Child 444
online sales See e-commerce
optical practices See optical stores, optometry practices
optical stores 444–445
optometry practices 446–448
outdoor advertising See billboard advertising companies
OXXO Care Cleaners 449

P

packaging and shipping services See mail & parcel centers
packaging (industrial) 449–450
paint & decorating (wallpaper) retailers 450–451
Pak Mail 451
Panera Bread 451–452
Papa John's Pizza 452
Papa Murphy's 452–453
Parcel Plus 453
parking lots and garages 453–454
parking lot sweeping 454–455
pawn shops 455–457

payday loans 457–458
 Penn Station East Coast Subs 458–459
 pest control 459–461
 pet care 461–463
 Petland 463
 pet stores 463–465
 pet supply (wholesale) See distribution/wholesale—in general
 pharmacies and drug stores 465–467
 photographers & photographic studios 467–468
 physical therapy 468–471
 physicians See medical practices
 picture framing 472–473
 Pillar to Post—Home Inspection 473
 Pizza Factory 473
 pizza shops 473–476
 Play It Again Sports 476
 plumbers 476–477
 plumbing and heating contractors See HVAC
 podiatrists 477–479
 pool service (swimming) 479–481
 Pop-A-Lock 481
 portable toilet companies 481–482
 power/pressure washing 482
 Precision Tune Auto Care 482
 printing—commercial printers 482–484
 printing—custom screen 484–485
 printing—flexographic 485–487
 printing—in general 487–489
 printing—label 489
 printing—quick print 490–491
 process serving 491
 produce markets See fruit and vegetable markets
 propane companies See liquefied petroleum gas
 property management companies 491–495
 publishers
 books 495–497
 in general 497–498
 Internet (and broadcasting) 498–499
 magazines/periodicals 499–500
 monthly community magazines 501
 newsletters 501–502
 newspapers—dailies 502–503
 newspapers (in general) 503–504
 newspapers—weeklies/community papers 505
 software 505–506
 Pump It Up 507
 Purrfect Auto 507

Q

Quaker Steak & Lube 507
 Quiznos Classic Subs 507–508

R

racquet sports clubs See fitness centers
radio communications, equipment and systems 508
radio stations 508–509
real estate agencies 510–512
records management 512–513
record stores 513–514
recruiting agencies 514–515
recycling 515–517
Red Robin Gourmet Burgers 517–518
registered investment advisors 518–519
remediation services 519–521
Renaissance Executive Forums 521–522
rental centers 522–524
rent-to-own stores 524–525
repossession services 525–526
resale shops 526–527
resort businesses See ski shops
restaurants
 an introduction 527–528
 fast food 528–530
 full service 530–540
retail businesses (in general) 540–542
retail stores (small specialty) 542–544
retirement communities See assisted living
Rita's 544
Rocket Fizz 545
Rocky Mountain Chocolate Factory 545
Roly Poly Sandwiches 545
route distribution businesses 545–548
routes—newspaper See newspaper routes
RV dealerships 548–549
RV parks 549–550

S

Safe Ship 551
sales consulting 551
Samurai Sam's Teriyaki Grill 551
sandwich shops 551–553
schools—educational & nonvocational 553–555
schools—tutoring & driving schools 555
schools—vocational & training 556–557
Sears Home Services 557
security services/systems/alarm companies 557–560
self storage (mini storage) 560–562
Senior Helpers 562
service businesses (in general) 562–563
service stations See gas stations
ServiceMaster Clean 563
Servpro 563
shoe stores 563–565
short line railroads 565

shuttle services 565–566
Signarama 566
sign companies 566–569
silk screen printing See printing—silk screen
Sir Speedy Printing 569
ski shops 569–570
Smashburger 571
Smoothie King 571
Snap Fitness 571–572
soft drink bottlers 572–573
software companies 573–574
sound contractors 574–575
souvenir & novelty stores See retail stores—small specialty
Sport Clips 575
sporting goods stores 576–577
staffing services See office staffing and temporary agencies
Subway 577–579
sunroom and awning installation 579
supermarkets/grocery stores 579–582
Surface Specialists 582
surgical and emergency centers See ambulatory surgery centers
sustainable businesses See green businesses
Sylvan Learning 582–583
Synergy HomeCare 583

T

Taco John's 583–584
tanning salons 584–586
tattoo parlors 586–587
taxicab businesses 587–588
tax practices See accounting/tax practices
technology companies—information See information technology
technology companies—manufacturing See manufacturing—technology
technology companies—service 588–589
tee shirt shops See retail stores (small specialty)
telecommunication carriers (wired) 589–591
telemarketing See call centers
television stations 591
temporary agencies See office staffing and temporary agencies
The Maids 591
The UPS Store 591–592
The Zoo Health Club 592
thrift shops See consignment shops, resale shops, used goods
ticket services 592–593
tire stores 593–595
title abstract and settlement offices 595–596
tobacco stores 596
Togo's Eatery 596–597
tour operators 597–598
towing companies 599–600
toy stores 600–601
translation and interpretation services 601–602

travel agencies 602–605
travel wholesalers/consolidators 605
Tropical Smoothie Café 605
trucking companies See freight trucking
truck stops 605–608
TWO MEN AND A TRUCK 608

U

uniform rental 609
urgent care centers 609–610
used goods 610–611

V

Valpak Direct Marketing Systems 611–612
Valvoline Instant Oil Change 612
vending machine industry 612–614
veterinary hospitals 614–615
veterinary practices 615–618
video stores 618–619

W

waste/garbage/trash collection 619–620
Web-based companies See Internet-related businesses
Web hosting 620–621
wedding stores See bridal shops
weight loss services/centers 621–622
wholesale distribution See distribution/wholesale
Wienerschnitzel 622
Wild Birds Unlimited 622
wind farms (energy) 622–624
window cleaning 624
window treatment/draperies 624–625
wineries 625–626
Wingstop (restaurants) 627
wireless communications 627–628
women's clothing stores 628–629
Worldwide Express 629

Y

yardage shops See fabric shops
You've Got Maids 629–630

Z

Ziebart (auto services) 630