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https://www.100test.com/kao_ti2020/252/2021_2022__E5_9B_BD_E9_99_85_E8_B4_B8_E6_c85_252451.htm FACING BUSINESS

CHALLENGES AT AJ WRAPS Alice Thomson and Judith Nantook are identical twin sisters whose passion for food led them into a gutsy decision : opening a chain of fast-food restaurants??starting with one , of course. AJ Wraps “ probably began when we were teenagers working in fast-food restaurants , ” says Alice. “ Then our parents gave us a trip to Paris as a graduation present , ” adds her twin Judith. “ We fell in love with gourmet French cuisine. ” They had wanted to stay and study with the masters of French cooking , but it just wasnt feasible. So they went home to Illinois to finish college (Alice majored in psychology , Judith in premed zoology) 。 Then Judith met and married Jeff Nantook , following him to San Francisco where he worked as a CPA and tax adviser. Before long , Judith was begging Alice to move to San Francisco and attend the California Culinary Academy with her. During the week they were learning about sauces and souffl é s , and on weekends they were tasting and sampling the citys gourmet offerings while endlessly discussing the restaurant they planned to open after graduation. They were fascinated by the local trend toward multiethnic combinationsand by a "new" eating invention called the wrap. Some say it evolved from a Mexican burrito filled with unexpected ingredients. Others say the idea of a meal wrapped in an easy bundle shows up in every culture sooner or

later. Whatever its origin , the twins saw gold. They started planning a fast-food restaurant that would sell multiethnic , gourmet “ wraps ” containing exotic , fresh “ fusion ” (hot and cold) cuisine. They imagined a flavored red tortilla filled with Thai chicken , jasmine-lime rice , and fresh snap peas??or a green one filled with blackened red snapper , Spanish rice , Napa cabbage , and lime-horseradish sour cream. They even started making samples in Judiths home kitchen , much to Jeffs delight. The twins knew wraps appealed to anyone with a hectic lifestyle??and who doesnt fall into that category at least occasionally ? Commuters want to eat behind the wheel , parents want to pick up dinner on the way home , and single people are looking for fresh , healthy , inexpensive meals. Wraps could satisfy all these needs , the twins believed. A National Restaurant Association survey on ethnic cuisine showed that consumers were eager to try more ethnic foods ; moreover , a look at the Internet Food Channels “ Ultra Trend Tracker ” showed them that the wrap was leading the sandwich category , where focaccia was fading. From coast to coast , newspaper reviews were hailing wraps as the best new fast-food discovery. Now Judith and Alice face some hard business decisions. Jeff has agreed to share his expertise as financial adviser , but who will manage the food and who will handle the books ? How will they share ownership , pay taxes , and compensate themselves ? What will they offer financial backers ? How will the business grow ? Alice and Judith have absolute confidence in their teamwork and their culinary expertise. But they also know that if they dont set the business on the right

structural foundation , it could fail overnight??as a lot of well-meaning friends keep pointing out. Meeting Business Challenges at AJ Wraps For a time , Alice Thomson and Judith Nantook thought their plans to open AJ Wraps were falling through . Judiths husband Jeff was offered a partnership in a large accounting firm??the catch was , hed have to move to Los Angeles. However , with a little more research , the twins enthusiasm was restored. They read about a company partly owned by actor Woody Harrelson : Yoganics , an organic food-delivery service , was apparently reaping tax benefits from a location in South-Central Los Angeles. A 1992 racial uprising left a scarred community that needed to rebuild itself , and the area was designated a “ revitalization zone. ” State officials were offering tax incentives to spur businesses into the area. It was working beautifully , creating new jobs and a positive , thriving atmosphere. Alice and Judith loved this idea. As financial adviser , Jeff thought the tax savings would help them get rolling , and an eager work force couldnt hurt. Reassured , the twins revised their plans. Their headquarters would be in South-Central Los Angeles , with the first two restaurants nearby. The third theyd open farther south , in bustling , middle-class Orange County. After three AJ Wraps were running successfully , Judith , Alice , and Jeff would sit down and prepare a plan for selling franchises. When it reached that stage , theyd probably want to incorporate , but in the meantime , the business would function as a partnership . Now they had to decide how to divide the responsibilities??and the compensation. At first , they considered including Jeff as a third

partner-after all , his input during the planning stages had been invaluable. But in private meetings Judith and Alice decided that giving Jeff equal management control could eventually interfere in the long-practiced , twin-bonded , team tactics that worked so well between the two of them. They were so attuned to each others way of thinking and doing that they had always been able to make decisions in a snap. For a while , they toyed with the idea of offering Jeff a limited partnership (eliminating his management responsibilities and limiting his liability) but realized they frequently needed his advice to make management decisions. As a limited partner , he wouldnt be compensated for that weekly time investment. They also considered writing a general partnership agreement that limited Jeffs management participation , but that approach could lead to some uncomfortable situations (such as having to tell him when to back off and when he was needed) . Finally , the twins decided the best option was the simplest one : Alice and Judith would share the business as general partners , hiring Jeff as a consultant and paying him hourly for his expertise. Besides , as Judith pointed out , hed be sharing in the restaurants profits anyway as her husband. (At first Jeffs feelings were a little hurt when they told him he wouldnt be a partner. But then he saw the wisdom of it??not to mention the lack of pressure and the easy income. He agreed wholeheartedly.) Next , Alice and Judith decided that their financial backers (their aunt and uncle , at this stage) would be offered a limited partnership. When and if AJ Wraps incorporated , their backers would be given the option of

selling their partnership back to the company or investing further as shareholders in the closed corporation. This would all depend on the companys success , the twins realized , and they knew they could only plan so far ahead ; first , their wraps must become a big hit in the new neighborhood. One of the twins early planning discussions was about the nature of their business : Were they a service provider or a goods producer ? They decided they were both : When interacting with customers , they would provide attentive service with a meal that was fast , inexpensive , and healthful. When working in the kitchen , theyd use all their culinary arts to “ manufacture ” the best wraps in Los Angeles??or the West !

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