



Ownership Advanced Curriculum Multiple Combinations of Entities Reference Guide

In the Ownership Advanced curriculum, the Multiple Combinations of Entities course reviews examples where there are several possible combinations of multiple entities*. The examples are summarized below.

The yellow group represents the combination with Donna, Becky, and Alexandra—resulting in 5 entities:

Fast Food Restaurants, Inc.		AJJ Deli, Inc.		SoBe Grill Corporation		Southwest Cooks Corporation		Concession Corporation	
Donna Garrett	40.0%	Donna Garrett	40.0%	Jose Cuevas	44.7%	Jose Cuevas	44.7%	Donna Garrett	40.0%
Becky Garrett	40.0%	Becky Garrett	40.0%	Keri Jones	10.0%	Keri Jones	10.0%	Becky Garrett	40.0%
Alexandra Garrett	20.0%	Alexandra Garrett	20.0%	Ava Spunk	10.0%	Ava Spunk	10.0%	Alexandra Garrett	20.0%
				Donna Garrett	12.7%	Donna Garrett	12.7%		
				Becky Garrett	11.3%	Becky Garrett	11.3%		
				Alexandra Garrett	11.3%	Alexandra Garrett	11.3%		
Elizabeth Concessions, Inc.		Garrett Concessions, Inc.		Ballpark Concessions, Inc.		Restaurant Group, LLC		Garrett's #101, LLC	
Donna Garrett	51.0%	Donna Garrett	33.3%	Donna Garrett	51.0%	Dana White	5.0%	Restaurant Group, LLC 100.0%	
Becky Garrett	49.0%	Becky Garrett	33.3%	Becky Garrett	49.0%	Thor Johnson	5.0%		
		Alexandra Garrett	33.3%			Monty Black	5.0%		
						Becky Garrett	42.5%		
						Alexandra Garrett	42.5%		
Garrett's #102, LLC		Garrett's #103, LLC		Garrett's #104, LLC		Ice Cold Dip, Inc.			
Restaurant Group, LLC	100.0%	Restaurant Group, LLC	87.0%	Restaurant Group, LLC	87.0%	Donna Garrett	33.3%		
		Julie Johnson	13.0%	Julie Johnson	13.0%	Becky Garrett	33.3%		
						Alexandra Garrett	33.3%		

The blue group represents the combination with Donna and Becky—resulting in 7 entities:

Fast Food Restaurants, Inc.		AJJ Deli, Inc.		SoBe Grill Corporation		Southwest Cooks Corporation		Concession Corporation	
Donna Garrett	40.0%	Donna Garrett	40.0%	Jose Cuevas	44.7%	Jose Cuevas	44.7%	Donna Garrett	40.0%
Becky Garrett	40.0%	Becky Garrett	40.0%	Keri Jones	10.0%	Keri Jones	10.0%	Becky Garrett	40.0%
Alexandra Garrett	20.0%	Alexandra Garrett	20.0%	Ava Spunk	10.0%	Ava Spunk	10.0%	Alexandra Garrett	20.0%
				Donna Garrett	12.7%	Donna Garrett	12.7%		
				Becky Garrett	11.3%	Becky Garrett	11.3%		
				Alexandra Garrett	11.3%	Alexandra Garrett	11.3%		
Elizabeth Concessions, Inc.		Garrett Concessions, Inc.		Ballpark Concessions, Inc.		Restaurant Group, LLC		Garrett's #101, LLC	
Donna Garrett	51.0%	Donna Garrett	33.3%	Donna Garrett	51.0%	Dana White	5.0%	Restaurant Group, LLC 100.0%	
Becky Garrett	49.0%	Becky Garrett	33.3%	Becky Garrett	49.0%	Thor Johnson	5.0%		
		Alexandra Garrett	33.3%			Monty Black	5.0%		
						Becky Garrett	42.5%		
						Alexandra Garrett	42.5%		
Garrett's #102, LLC		Garrett's #103, LLC		Garrett's #104, LLC		Ice Cold Dip, Inc.			
Restaurant Group, LLC	100.0%	Restaurant Group, LLC	87.0%	Restaurant Group, LLC	87.0%	Donna Garrett	33.3%		
		Julie Johnson	13.0%	Julie Johnson	13.0%	Becky Garrett	33.3%		
						Alexandra Garrett	33.3%		

* Refer to the *Experience Rating Plan Manual* for rules related to majority ownership and the combination of entities.



The purple group represents the combination with Becky and Alexandra—resulting in 10 entities:

Fast Food Restaurants, Inc.		AJJ Deli, Inc.		SoBe Grill Corporation		Southwest Cooks Corporation		Concession Corporation	
Donna Garrett	40.0%	Donna Garrett	40.0%	Jose Cuevas	44.7%	Jose Cuevas	44.7%	Donna Garrett	40.0%
Becky Garrett	40.0%	Becky Garrett	40.0%	Keri Jones	10.0%	Keri Jones	10.0%	Becky Garrett	40.0%
Alexandra Garrett	20.0%	Alexandra Garrett	20.0%	Ava Spunk	10.0%	Ava Spunk	10.0%	Alexandra Garrett	20.0%
				Donna Garrett	12.7%	Donna Garrett	12.7%		
				Becky Garrett	11.3%	Becky Garrett	11.3%		
				Alexandra Garrett	11.3%	Alexandra Garrett	11.3%		
Elizabeth Concessions, Inc.		Garrett Concessions, Inc.		Ballpark Concessions, Inc.		Restaurant Group, LLC		Garrett's #101, LLC	
Donna Garrett	51.0%	Donna Garrett	33.3%	Donna Garrett	51.0%	Dana White	5.0%	Restaurant Group, LLC 100.0%	
Becky Garrett	49.0%	Becky Garrett	33.3%	Becky Garrett	49.0%	Thor Johnson	5.0%		
		Alexandra Garrett	33.3%			Monty Black	5.0%		
						Becky Garrett	42.5%		
						Alexandra Garrett	42.5%		
Garrett's #102, LLC		Garrett's #103, LLC		Garrett's #104, LLC		Ice Cold Dip, Inc.			
Restaurant Group, LLC 100.0%		Restaurant Group, LLC 87.0%		Restaurant Group, LLC 87.0%		Donna Garrett 33.3%			
		Julie Johnson 13.0%		Julie Johnson 13.0%		Becky Garrett 33.3%			
						Alexandra Garrett 33.3%			

The ownership determination uses the combination involving the 10 companies controlled by Becky and Alexandra (the purple group).

In addition, two of the entities—SoBe Grill Corporation and Southwest Cooks Corporation—are combinable with each other based on the ownership of the six individuals (the orange group). The other two entities—Elizabeth Concessions Inc and Ballpark Concessions Inc—are combinable based on the ownership of Donna and Becky (the green group). These four entities are not part of any other combination.

Fast Food Restaurants, Inc.		AJJ Deli, Inc.		SoBe Grill Corporation		Southwest Cooks Corporation		Concession Corporation	
Donna Garrett	40.0%	Donna Garrett	40.0%	Jose Cuevas	44.7%	Jose Cuevas	44.7%	Donna Garrett	40.0%
Becky Garrett	40.0%	Becky Garrett	40.0%	Keri Jones	10.0%	Keri Jones	10.0%	Becky Garrett	40.0%
Alexandra Garrett	20.0%	Alexandra Garrett	20.0%	Ava Spunk	10.0%	Ava Spunk	10.0%	Alexandra Garrett	20.0%
				Donna Garrett	12.7%	Donna Garrett	12.7%		
				Becky Garrett	11.3%	Becky Garrett	11.3%		
				Alexandra Garrett	11.3%	Alexandra Garrett	11.3%		
Elizabeth Concessions, Inc.		Garrett Concessions, Inc.		Ballpark Concessions, Inc.		Restaurant Group, LLC		Garrett's #101, LLC	
Donna Garrett	51.0%	Donna Garrett	33.3%	Donna Garrett	51.0%	Dana White	5.0%	Restaurant Group, LLC 100.0%	
Becky Garrett	49.0%	Becky Garrett	33.3%	Becky Garrett	49.0%	Thor Johnson	5.0%		
		Alexandra Garrett	33.3%			Monty Black	5.0%		
						Becky Garrett	42.5%		
						Alexandra Garrett	42.5%		
Garrett's #102, LLC		Garrett's #103, LLC		Garrett's #104, LLC		Ice Cold Dip, Inc.			
Restaurant Group, LLC 100.0%		Restaurant Group, LLC 87.0%		Restaurant Group, LLC 87.0%		Donna Garrett 33.3%			
		Julie Johnson 13.0%		Julie Johnson 13.0%		Becky Garrett 33.3%			
						Alexandra Garrett 33.3%			