



BCSC Newsletter

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MAY 2011

INSIDE THIS ISSUE:

IRS Stories	1
Kids Bowl Free tour	1
BCSC Partners	2-3
President's Perspective	4
Executive Director's	5
Golf Tournament Announcement	6
BCSC Giveaways	6
Soda tax update	6
Day at the Races photos	7
U.S. Bowling Institute	8
Special Event invitation from Vistar	9
Kids Bowl Free photos	10
National Bowling Week	11
New Partner: Lefty O'Douls	12
Member Profile	13
BCSC Sports Clubs	14
Board of Directors	15
WBPI	16

Prize funds, sales tax become targets of IRS audits

It has been reported that the I.R.S. has been poking around a couple of centers conducting audits. One comment of note from a Fed Auditor had to do with prize fund accounts, and in particular, payout records. If your bowling center only holds records of payouts for a month or two after the league ends, you might want to change that policy. Obviously, if your bowling center is collecting prize funds you'll want to be able to prove that the payouts of equal amounts were made as well. Otherwise, the prize funds might be considered income. So, reconsider throwing away those prize fund payout records and choose to keep them for the same amount of time your keep your other accounting records.



Another area of interest for I.R.S. auditors has been the payment of sales tax on out-of-state or online purchases. Even though there is no sales tax charged at the time of purchase for most of these transactions, the I.R.S. requires that you declare these purchases and include the would-be sales tax when filing your official taxes each year. Several centers have had to pay additional tax dollars as a result of this rule. Please consult with your accountant for specific questions to your center's situation.

Kids Bowl Free bus rolls through Southern California

Starting in the wee hours of the morning on Saturday, April 16, the Kids Bowl Free promotional bus made the journey from San Diego to Los Angeles spreading the word on this exciting program. The tour began at Kearny Mesa Bowl with much fanfare and media coverage. It then made its way up the 5 Freeway to Irvine Lanes in Orange County where dozens of youth bowlers came out sign up and bowl. Finally, the coach arrived at Pinz in Studio City where a packed



house of families took the party well into the night. The journey continues for the bus as it makes its way across the country and will eventually end up at Bowl Expo.

Do you want to learn how Kids Bowl Free can be the biggest hit of the summer for your center? Contact Scott Frager at the BCSC office to learn more! Check out pictures of the bus' tour on page 10.

BCSC PARTNERS



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HPSI is a national, group purchasing, service company that negotiates contracts, collects rebates, and audits invoices for our consumers in the food service, bowling, hospitality, and healthcare industries.



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Lime Energy provides energy-efficient design/build solutions for lighting, HVAC, water, weatherization and renewable energy.



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BCSC PARTNERS



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Lind Shoe Company supplies USBC-approved pins, house shoes and balls, essential items for pro shops. No-hassle warranty on all products. Contact us at sales@linds.com.



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QubicaAMF, the leader in new bowling center development and existing center modernization, bowling equipment and support services.



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Switch Bowling offers the latest technology and highest quality production methods. Check us out on www.switchbowling.com.



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President's Perspective

May 2011



I'm sure everyone is busy getting their sweepers completed for winter leagues and trying to floor the summer season. I actually enjoy this time, because I really get to visit with and thank our patrons for their business. Sometimes, I feel that owners and managers don't do enough visiting with their customers during league play. If you make yourself more accessible to the customers, they feel like you have an interest in them. It's almost funny to me when a bowler tells me that they have never met their center's owner!!!!

Once again, I'm proud to announce to all owners and managers that the BCSC Association is offering BPAA Center Management online education programs on its dime. We really need you to take advantage of this FREE member benefit program. Every center, every employee and the entire industry become better when we take action to learn more about our profession from some highly skilled and reputable people. The training is easy and all you need to do is call Scott Frager at the association. It is a great offer, and I can only ask that you look at it!!!!

I hope everyone is taking advantage of our Dippin' Dots program. These fully automatic vending units generate significant cash for you by just plugging in the machine at a location that will be seen regularly. I know that our machine sells a lot of Dippin' Dots during the summer season. If you are interested, call the BCSC office, and they will get you set up. Remember, this is another FREE member benefit.

I understand, from the BCSC staff, that we have just about finished setting up our new BALL-BAG-SHOE program with a Brunswick distributor. The cost and details should be out this month. Thanks go out to Nick Smith for helping us continue this program. Remember, the product price is great, and they deliver the orders directly to your center. The other great thing is there is no minimum for orders.

At the conclusion of the year, some of our board members will be stepping down as their terms are ending. We are still looking for prospective owners and managers who would like to help make bowling better in Southern California. If you have a desire to get involved with the association, please contact the office and let them know. All of the time is basically donated and very much appreciated.

A handwritten signature in black ink, which appears to read "Tom Cristi". The signature is written in a cursive, flowing style.

Tom Cristi
President
Bowling Centers of Southern California

Executive Director Report

“Act of Congress?”

Now more than ever the government is playing a huge role in how we operate our businesses. You can see effects in the stories that are dotting this very newsletter. From soda taxes to minimum wage increases to I.R.S. rules; there is a never-ending list of ways we need to be mindful of how Uncle Sam is part of our daily business lives.



We see it in the news everyday that state and federal governments are in bad shape, and they are looking for new ways to close the budget gaps. While the current measures seems like usual attempts to squeeze more money out of the business world, there could be greater far reaching effects down the road. Are you prepared to charge your customers a tax on their entertainment expenditures, say 10%? More importantly, are you prepared to take that kind of hit to your bottom line in fear of losing customers by raising prices?

The next few years we will, no-doubt, continue to see more and more of this kind of proposed legislation. The question is, what are we prepared to do about it? Yes, the BPAA has a lobbying group to voice the industry's concerns, but that can only go so far. At the end of the day, it takes the individual proprietors in our state association pushing to make changes happen (or prevent changes, as the case may be.)

The staff here at the BCSC office and your board of directors are committed to presenting the legislative and regulatory issues affecting your business to you in a timely manner. But this alone will not "fix" the problems.

We've all heard the phrase that it "takes an act of Congress" when describing how difficult it is to get something done. It's my hope that by working together as a trade association, 87+ member centers strong, representing more than 1 million customers who walk through our BCSC members' doors monthly, we have the power to influence those in power.

I'm not suggesting that everyone reading this column needs to give to the BPAA PAC. I'm not suggesting that everyone needs to give their time to fly up to Sacramento. One doesn't even need to become an expert of state politics. What I am advocating is that, at the very minimum, every industry player (owner, manager, employee, manufacturer, supplier and even bowler) be prepared to contact their local/ state/ national legislators and share how you feel their actions will affect your livelihood, our industry.

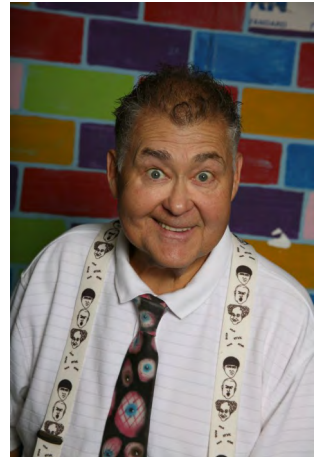
We'll make it easy for you. We'll provide the form letters and we'll provide the key legislator contact information. All you need to do is to personalize the letter, print on stationary and email, fax and or/ mail. That's the very least we can do. If you'd like to get more involved, the BCSC welcomes you. Give me a call or shoot me an email, and we'll put you to good work.

A handwritten signature in black ink, appearing to read "Scott Frager". The signature is stylized and written in cursive.

Scott Frager
Executive Director
Bowling Centers of Southern California

Get a good laugh at BCSC Golf Tournament

It was announced last month that comedian/entertainer Vic Dunlop will share his hilarious comedy act at the BCSC Golf Tournament on July 13 at Black Gold Golf Club in Yorba Linda. Vic will get the laughs going during the dinner following the tournament and then serve as special auctioneer during the fundraiser bidding. You may remember Vic from the BCSC annual meeting last fall when he had the crowd rolling on the floor. Don't miss your chance to see him again by signing up for the tournament. Remember, if you aren't up for the links, you can register just for the dinner/happy hour portion of the event. See the enclosed flyer for more details.



Spring Cleaning Giveaways from BCSC Office



With spring upon us, the BCSC staff decided it was time to do some cleaning around the office. Lucky for you, we came across some items you might find useful for your center. About 1000 balloons were located that can be used to promote an event, add decoration to a birthday party or just make a little kid happy. Also discovered were a several dozen bar-like giveaway items from beer cozies to key chains. If you would like to have any of these items sent to your center, simply call Chris at the BCSC office and arrangements will be made.

UPDATE: State soda tax proposal

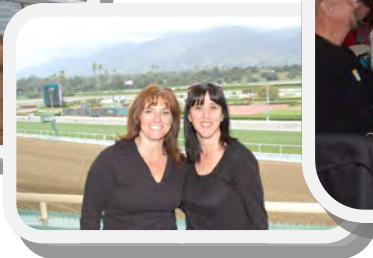
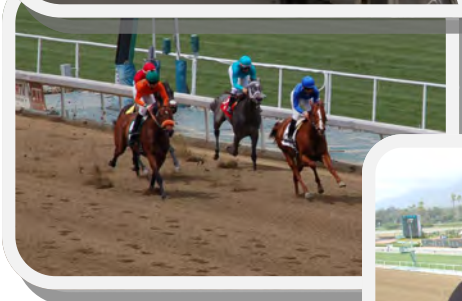
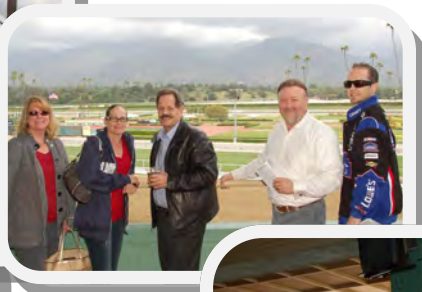
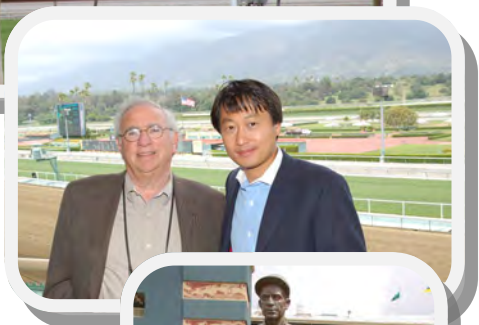
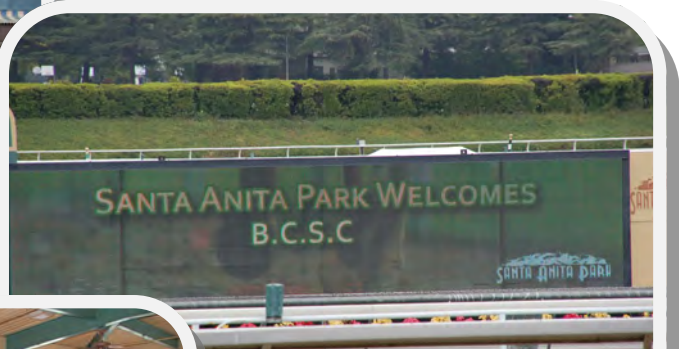
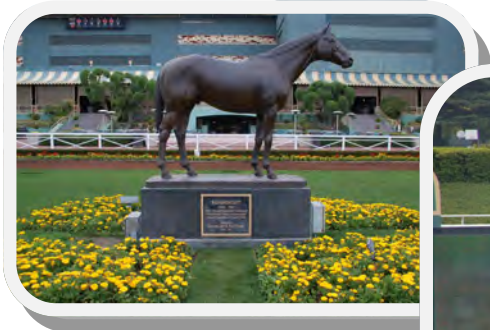
The so-called "soda tax" bill, AB 669, would have levied a penny-per-fluid-ounce tax on beverages with added sweeteners, such as soda, sports drinks and ready-to-drink teas. It's proponents said the bill would have helped combat childhood obesity while raising millions of dollars for local schools.

But the legislation, authored by Assemblymember Bill Monning, D-Carmel, was shelved in Sacramento by the Assembly's Committee on Revenue and Taxation. It is not likely to advance to the Assembly floor unless it can win two-thirds majority support. Assemblymember Monning said Monday in a statement that he remains "committed to continuing to pursue this issue and educating the public about the dangers of sugary drinks - the biggest contributor to current obesity trends." The idea of a soda tax emerged at the federal level in 2009 as a way to fight a worsening epidemic of childhood obesity in the country while generating funds to pay for healthcare reform. Some states already have some type of tax on sugary beverages and others are considering a tax similar to the one proposed in California.

Let your voice be heard by contacting you local state assemblyperson.



BCSC Day at the Races April 7, 2011





On March 21-23, 2011, US Bowling Corporation held its second Bowling Institute, inviting existing and future proprietors from all across the country. Also in attendance were proprietors representing three different countries. The Bowling Institute was held at Sparians Bowling and Bistro in Raleigh NC. Sparians was the most recent boutique bowling center built by US Bowling. A number of suppliers also set up small exhibits during this two day FREE seminar. Brady Distributing, Perky's Pizza, Creative Works, Dynamic Design, Centeredge Software, All Kids Play, Bowling Music Network and Bowlers Supply were on hand to name a few.

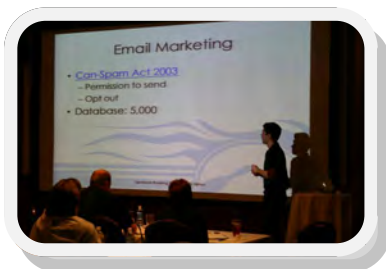


Keynote Speakers:

- Frank Price, Birthday University
- Jerry Merola, Amusement Entertainment Management
- Jeff Schilling, Creative Works
- Doug Wilkerson, Dynamic Design
- Alan Fluke, Sparians Bowling and Bistro
- Brent Dyer and Mark Marchido, US Bowling

The purpose of the Bowling Institute is to share the tools necessary to build your bowling center or FEC. Special sessions were also held for existing proprietors to learn the proper mechanics when researching their modernization projects. This is an educational and informative seminar and no products are sold or offered at this seminar.

For more information on the next Bowling Institute contact Brent Dyer at U.S. Bowling at 909-548-0644 or brent@usbowling.com





You are cordially invited to attend

*Vistar's
Open House/Mixer*

*We will be serving hors d'oeuvres and non alcoholic beverages.
We will also be conducting warehouse tours and you will have
the opportunity to take advantage of some amazing deals
presented by our broker/supplier partners. Please join us
afterwards at 7:00 p.m. for a fun filled baseball game at
Quakes stadium where B.B.Q style dinner will be served*

May 20th 2011 at 4:00 p.m.

Vistar

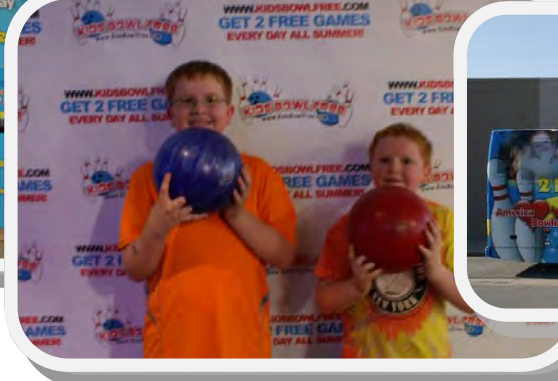
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Ontario, CA 91761

Please RSVP to Melanie Villani (909) 673-8377 or Mvillani@pfgc.com



Kids Bowl Free Bus Tour April 16, 2011



BOWLING: MORE FUN THAN EVER!



NATIONAL BOWLING WEEK

★ JULY 30-AUGUST 6 ★

★ WORLD RECORD DAY-AUGUST 6th ★

This week, join millions of Americans as they enjoy some fun, games, parties, competition and participate in setting a New World Record! And on August 6th, participating bowling centers will offer one free game to anyone who gets their coupon online.



To receive your Point of Sale Kit for National Bowling Week, visit BPAA.com and click on the NBW icon at the top of the page.



A press release from BCSC's newest partner, Lefty O'Doul's discussing its sponsorship in Northern California

Lefty O'Doul's joins Nor Cal

• Named the "Official Mixer" for Bloody Marys and Margaritas



Choosing a new sponsor for Nor Cal Bowling Centers is a deliberate process, one that seeks vehicles that enhance our businesses and support the industry at the same time. It would be unwise — foolish even — to seek sponsors just for the money they bring, for in so doing, we simultaneously sell our souls and violate our mission statement. The bottom line is a sponsor needs to bring an opportunity for greater profitability to the table for our members. The search for an official mixer for Nor Cal was launched with members' interests in mind.

The first question in our search we asked was: "Can we find a new line of mixers that taste good and enhance bar products for our

members?" Question two: "Can we forge a relationship with a company where our members can get special pricing?"

Question three: "If we can successfully answer the first two questions, can we receive sponsorship dollars?"

With the help of our liquor partner, Southern Wine and Spirits, we looked at several different options and tasted many different products. Individual centers conducted tests with their bar staffs, as well as tastings conducted by our Marketing Committee and by our Board of Directors.

The result of these tests was unanimous: Lefty O'Doul's, products created by the famous San Francisco restaurant, far and away bested all the competition for both Bloody Mary mix and margarita mix. It also helped our decision making when one of our member centers who sports one of the best bars in Nor Cal, Jim Wangeman of Harvest Park Bowl, said he had been using these products for quite some time. "It's outstanding!" Wangeman said.

Because we were sold on the product — and knew that these products will make our cocktails tastier — we decided to investigate a partnership. Lefty O'Doul's turned out to be an enthusiastic, willing partner with Nor Cal Bowling Centers, agreeing to lower pricing and important sponsorship dollars that subsidize dues-paying members.

So, it is with great pride that we introduce to our member centers our latest sponsor, Lefty O'Doul's, the new Official Mixer of Nor Cal Bowling Centers.



Key to success: The Signature Cocktail

There are many things that go into making a bar a destination. Décor, drink selection, beer-tap handles, and entertainment all are ingredients in creating a successful business model. (Fashioning the ingredients to a successful bar is very similar to making a perfect cocktail, if you think about it.)

Signature cocktails give the bar operator an opportunity to differentiate themselves from the competition. Awe somebody with YOUR cocktail and they'll speak highly of you. They'll also bring in their friends on their next trip. Additionally, if you have high-quality products, it will raise your customers' perception of your facility. "They do things right!"

One of our signature cocktails at Boardwalk Bowl is our Bloody Mary designed by our F& B Manager Rogelio Guzman. He created our drink with both presentation and taste in mind and our customers love it.



First step in creating a signature cocktail is getting the appropriate glassware. Here we go big with a 12-ounce rocks glass because we have a lot of flavor to pack into it. We moisten the rim with lime juice and coat the rim with spicy salt that we get from a Mexican market. We are building our flavors.

Fill the glass with ice and then add 1.5 ounces of vodka. Our house vodka is Gordon's, but most guests will go for a premium, Stolli, Absolut or Skyy. Pour in Lefty O'Doul's Bloody Mary mix, easily the best mixer on the planet!

Next up, pizzazz to the drink, our garnishes. We spear a cocktail onion and an olive. We add a spear of pickled asparagus and two pickled green beans. For good measure, we top everything off with a peperoncini and a lime wedge.

We get \$6 with well vodka and \$7 for the premium. "All we have to do is sell one," Guzman said, "and then everybody wants one."

— Willie King, Boardwalk Bowl



To try Lefty O'Douls at your center, contact
Dennis or Darla Deiro at 714-815-8804.

BCSC Member Profile

Todd Makovsky - Sandy Hills Lanes 29 Palms, CA - 20 Lanes

Why I belong...

How long have you been in the bowling business?

I started out as a pin chaser while stationed in Okinawa, Japan in 1990. Over the next twenty years I've had employment within 4 other centers, the past eleven years at my current assignment.

How did you get into the bowling business?

I'd have to say probably everyone has a curiosity of how bowling machinery works, but some never get a chance to see an upfront view. I once asked the local manager for a tour, and because of my mechanical background, I was hooked. The next day I dropped a resume off to the same manager and was hired on the spot.

What advice would you give someone who was new and starting a bowling business?

Any business can be challenging; bowling is by far no different. Be prepared; the action never stops. If you fall down don't hesitate getting back up. Seek out educational avenues in organizational management, recreation, and food and hospitality.

What are some of the biggest challenges for your center? *Filling empty lanes during slow times would be on the top of my list. Others would be employee turnover due to duty station transfers or summer league participation.*

What is the biggest benefit/advantage of belonging to the BCSC?

I have not had the opportunity to use many of the advantages through membership, but I will comment that BCSC, the Nominated Officials, and Office Staff represent a close group that seeks to help each other in many different ways including through improved buying programs, representing legal matters, developing affordable insurance programs, and many more.

How has business been since the economic downturn?

I would have to say that business has probably increased because, being in an isolated area, most nearby attractions require at a minimum a thirty-minute drive. Increasing gas prices are a key factor. The demographics change regularly therefore there is always an effort to focus on affordable programs that cause retention of current patrons while attracting new patrons.



What is the next major project for your center?

Tile and carpet replacement throughout the facility.

Do you have any hobbies?

My response is a bit of an inside joke. Of course, like the military, being a center manager takes away from family time at home. My dear wife persuaded me to buy a Harley Davidson because it may keep me away from work. Now I'm away from home even more, out riding to the many events in Southern California. I love scuba diving but there is no water in the desert.

Do you have a quote to live by?

*"Success is the sum of small efforts, repeated day in or day out." Robert Collier
"It has been my observation that most people get ahead during the time that others waste." Henry Ford*



BCSC Sports Clubs in ACTION!

BOWLING CENTERS OF SOUTHERN CALIFORNIA NIGHT AT STAPLES CENTER



LOS ANGELES KINGS MARCH 7, 2011

It's not too late to order tickets for the
BCSC Baseball Sports Clubs!



FIRST GAME

May 27 vs. Florida Marlins
Ticket order deadline: May 13

SECOND GAME

June 27 vs. Los Angeles Angels
Ticket order deadline: May 13



FIRST GAME

May 22 vs. Atlanta Braves
Ticket order deadline: May 9

SECOND GAME

June 27 vs. Washington Nationals
Ticket order deadline: June 10

Receive order forms by contacting the BCSC office.

BCSC BOARD OF DIRECTORS



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 Scott Frager, Executive Director

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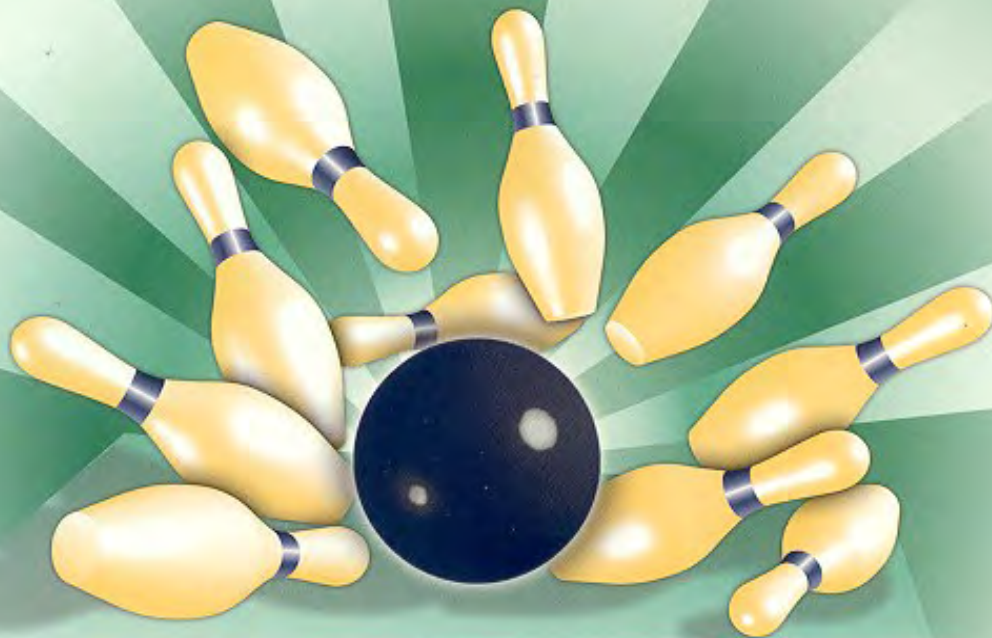


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