[Audit Firm Letterhead]

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Shareholders of [Franchisor Name]:

Opinion on the Financial Statements

We have audited the accompanying balance sheets of [Franchisor Name] (the "Company") as of [Fiscal Year End Date, Year 2] and [Fiscal Year End Date, Year 1], and the related statements of operations, stockholders' equity, and cash flows for each of the three years in the period ended [Fiscal Year End Date, Year 2], and the related notes (collectively referred to as the "financial statements").

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of [Date] and [Date], and the results of its operations and its cash flows for each of the three years in the period ended [Date], in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB and in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Consent

We hereby consent to the use of our report dated [Date of Report] in the Franchise Disclosure Document issued by [Franchisor Name] and to the filing of said report with the regulatory authorities of the states of [List Applicable States, e.g., California, Illinois, New York, etc.].

[Signature of Accounting Firm]

[City, State or Country]
[Date]

We have served as the Company's auditor since [Year].