

MAR 22 2013

FRANCHISOR'S COSTS AND SOURCES OF FUNDS

1 Disclose the Franchisor's total costs for performing its pre-opening obligations to provide goods or services in connection with establishing each franchised business, including real estate, improvements, equipment, inventory, training and other items stated in the offering

| Category | Costs | |
|-------------------------------------|---------------|-------------------|
| | Low Range | <u>High Range</u> |
| Real Estate | \$0 | \$0 |
| Improvements | \$0 | \$0 |
| Equipment | \$0 | \$0 |
| Inventory | \$ 0 ` | \$0 |
| Training | \$0 | \$0 |
| Other (describe) | | |
| Development | | |
| Maılings | \$ 1,000 | \$ 4,000 |
| Telemarketing | \$ 1,000 | \$ 1,300 |
| Broker Conventions | \$ 0 | \$ 2,500 |
| Public Relations | \$ 500 | \$ 800 |
| Web Advertising | \$ 300 | \$ 800 |
| Discovery Day | \$ 1,000 | \$ 1,250 |
| Discovery Day Travel Reimbursements | \$ 500 | \$ 1,000 |
| Staff Costs | \$ 5,000 | \$ 7,500 |
| Sales/Travel/Lodging Costs | \$ 1,800 | \$ 3,000 |
| Broker Fees | \$25,000 | \$30,000 |
| MAM Travel Costs | \$ 2,000 | \$ 6,000 |
| Legal | | |
| FDD | \$ 20 | \$ 20 |
| Franchise Agreement Package | \$ 500 | \$ 500 |
| Operations | | |
| Pre-Opening Travel/Lodging Costs | \$ 2,000 | \$ 2,500 |
| Training | \$ 500 | \$ 1,000 |
| Total Range of Costs | \$41,120 | \$62,170 |

2 State separately the sources of all required funds

The source of these funds are obtained through the franchisee's initial franchise fee and general operating revenue

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CONSENT OF INDEPENDENT AUDITOR

Plante & Moran, PLLC consents to the use in the Franchise Disclosure Document issued by Allegra Network LLC ("Franchisor") on March 21, 2013 as it may be amended, of our report dated March 14, 2013, relating to the financial statements of Franchisor for the periods ending December 31, 2012, 2011 and 2010

Mal A Flan

Mark R Fleischer, CPA Plante & Moran, PLLC

March 21, 2013





Franchise Sellers

Doris Bennett Jessica Eng Meredith Flynn Christine Gagne Carl Gerhardt Mario Grech Michael Marcantonio Laura Pierce-Marutz Robert Milroy Ramon L Palmer, Jr Dirk Nelson Walter L Rickens Laura Sartell Brian Thomas Tyll Richard S Webb Charles Whitten Timothy S Wood

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