

RECEIVED LOS ANGELES OFFICE

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FRANCHISOR'S COSTS AND SOURCE 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

Real Estate	_____
Improvements	_____
Equipment	_____
Inventory	_____
Training	\$2,500
Other (describe)	_____
Operations Manual	\$1,000
Operational Support	\$1,500
Totals	\$5,000

2 State separately the sources of all required funds

Initial Franchise Fee and Working Capital



MUMFORDGORDON_{PC}
CERTIFIED PUBLIC ACCOUNTANTS

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CONSENT OF ACCOUNTANT

Mumford Gordon, P.C hereby consents to the use in the Franchise Disclosure Document issued by ATL Franchises, Inc (“Franchisor”) on October 24, 2013, as it may be amended, of our report dated October 11, 2013, relating to the financial statements of Franchisor for the period from inception (August 1, 2013) to September 30, 2013

Mumford Gordon P.C.

Mumford Gordon, P.C.

October 24, 2013

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