

RECEIVED LOS ANGELES OFFICE

[JUL 12 2013]

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
Promotional Expenses	\$ 4,000 - \$ 8,000
Site Selection Assistance	\$ 2,500 - \$ 5,000
Sales Commission, Taxes and Benefits	\$ 2,400 - \$ 9,600
Demographic Analysis	\$ 150 - \$ 300
Training Expenses, Operation Manual and other Printed Materials	\$ 2,000 - \$ 4,000
Miscellaneous Expenses	\$ 500 - \$ 1,000
Totals	\$ 11,550 - \$ 27,900

Certain of the above costs are not incremental to Big O Tires, LLC and are incurred in the normal course of business irrespective of the level of openings

- 2 State separately the sources of all required funds:

These expenses are covered by the general operating revenues of the Franchisor, which may be derived from initial franchise fees and other sources of revenue of Franchisor

GUARANTEE OF PERFORMANCE

For value received, TBC Corporation, a Delaware corporation (the "Guarantor"), located at 4300 TBC Way, Palm Beach Gardens, Florida 33410, absolutely and unconditionally guarantees to assume the duties and obligations of Big O Tires, LLC, located at 4280 Professional Center Drive, Suite 400, Palm Beach Gardens, Florida 33410 (the "Franchisor"), under its franchise registration in each state where the franchise is registered, and under its Franchise Agreement identified in its 2013 Franchise Disclosure Document, as it may be amended, and as that Franchise Agreement may be entered into with franchisees and amended, modified or extended from time to time. This guarantee continues until all such obligations of the Franchisor under its franchise registrations and the Franchise Agreement are satisfied or until the liability of Franchisor to its franchisees under the Franchise Agreement has been completely discharged, whichever first occurs. The Guarantor is not discharged from liability if a claim by a franchisee against the Franchisor remains outstanding. Notice of acceptance is waived. The Guarantor does not waive receipt of notice of default on the part of the Franchisor. This guarantee is binding on the Guarantor and its successors and assigns.

The Guarantor signs this guarantee through its duly authorized officer at Palm Beach Gardens, Florida on the 21st day of June, 2013.

Guarantor.
TBC CORPORATION

By Lawrence C Day
Name Lawrence C Day
TBC Corporation
Title Chief Executive Officer

Consent of Independent Registered Public Accounting Firm

The Board of Directors
TBC Corporation

We agree to the inclusion of our report dated July 10, 2013, with respect to the consolidated financial statements of TBC Corporation and subsidiaries as of and for the years ended March 31, 2013 and 2012, and our report dated May 11, 2012, with respect to the consolidated financial statements of TBC Corporation and subsidiaries as of and for the years ended March 31, 2012 and 2011, in the Big O Tires, LLC BFF Franchise Disclosure Document dated June 28, 2013. This letter should not be regarded as in any way updating the aforementioned report or representing that we performed any procedures subsequent to the date of such report.

KPMG LLP

July 10, 2013
Miami, Florida
Certified Public Accountants

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