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CONSENT OF INDEPENDENT ACCOUNTANT

Kevin Norton, C P.A consents to the use in the Franchise Disclosure Document issued by MGR Franchising, LLC ("Franchisor") on <u>July 17, 2013</u> , as it may be amended, of our report dated <u>July 8, 2013</u> , relating to the financial statements of Franchisor for
the period ending December 31, 2012
Kevin Norton, CPA
Kevin Norton, P A
Dated <u>8/8/13</u>

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MGR Franchising, LLC Financial Statements

Financial Statements
For the year ended December 31, 2012



MGR Franchising, LLC

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