ERNST WINTTER & ASSOCIATES   *Certified Public Accountants*

675 Ygnacio Valley Road, Suite A200
Walnut Creek, CA 94596

(925) 933-2626
Fax (925) 944-6333

CONSENT

Ernst Wintter & Associates hereby consents to the use in the Franchise Disclosure Document issued by VRO Franchise Corporation ("Franchisor") on July 10, 2013, as it may be amended, of our report dated April 23, 2013, relating to the financial statement of Franchisor for the year ended December 31, 2012.

DATE OF SIGNING: _7/8/13_

ERNST WINTTER & ASSOCIATES

By: _____

Name: _ERNST J. WINTTER_

Its: _OWNER_

Form B - Supplemental Information
SUPPLEMENTAL INFORMATION

1.   Disclose:

        A.   **The states in which this proposed registration application is effective.**

            TX (one-time filing)

        B.   **The states in which this proposed registration application is or will be shortly on file.**

            CA, WA, TX

        C.   **The states that have refused to register this franchise offering.**

            N/A

        D.   **The states that have revoked or suspended the right to offer franchises.**

            N/A

        E.   **The states in which this proposed registration of these franchises has been withdrawn within the last five years, and the reasons for revocation or suspension.**

            N/A

2.   <u>Source of Funds for Establishing New Franchises</u>

    Disclose franchisor's total costs for performing its pre-opening obligations to provide goods or services in connection with establishing each franchise, including real estate, improvements, equipment, inventory, training and other items stated in the offering. State separately the sources of all required funds.

    Real Estate - $0
    Improvements (signage) - $300
    Equipment - $0
    Inventory - $0
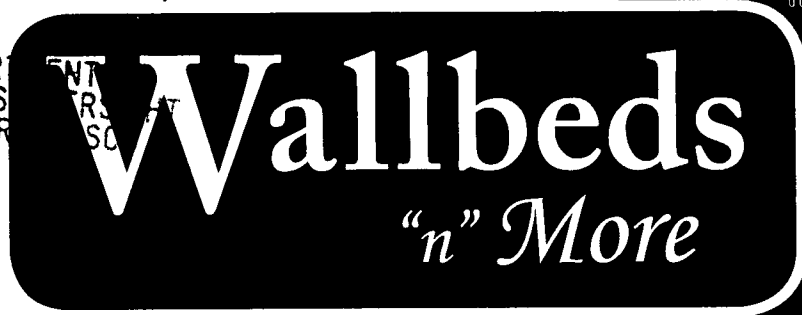   Training - $0
    Marketing Collateral - $300

    Total - $3,600

    The source of funds will be derived primarily from working capital.

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Franchise Disclosure
Document