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Automotive Technologies, Inc.

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	**$ 0**
Improvements	**$ 200.00**
Equipment	**$ 0**
Inventory	**$ 0**
Training	**$ 3,500.00**
Other (describe)	
Franchise opening assistance	**$2,000.00**
Total	**$ 5,700.00**

2. State separately the sources of all required funds:

These costs are covered by general operating venues which include income from initial franchise fees and royalties.

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Deloitte

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INDEPENDENT AUDITORS' ACKNOWLEDGEMENT

The Board of Directors and Stockholder of Automotive Technologies, Inc.
Middletown, CT 06457

We agree to the inclusion in the Franchise Disclosure Document issued by Automotive Technologies, Inc. on July 17, 2013, of our report dated June 21, 2013, relating to the consolidated financial statements of the Automotive Technologies, Inc. as of December 31, 2012 and for the year then ended.

Deloitte & Touche LLP

July 17, 2013

Member of
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Accounting | Tax | Business Consulting

Consent of Independent Auditors

We consent to the use in the Franchise Disclosure Document issued by Automotive Technologies, Inc. (the Franchisor) on July 17, 2013 of our report dated March 27, 2012 relating to the financial statements of the Franchisor as of and for the years ended December 31, 2011, 2010 and 2009.

As a result of the acquisition by GLENTEL (USA), Inc., on December 31, 2012, the Franchisor aligned its accounting policy with that of GLENTEL (USA), Inc., with respect to the presentation of wholesale revenue and related commissions cost of revenues. Accordingly, effective January 1, 2012, wholesale revenue is reduced for the amount of cash consideration the Franchisor receives from the service provider that is paid to franchisees for selling devices at a loss that are activated on the service provider's network; accordingly, commissions cost of revenues is reduced by the same amount of cash consideration. This change had no impact to profitability. The Franchisor's financial statements for the years ended December 31, 2011, 2010 and 2009 have not been recast for this 2012 change in presentation.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
July 17, 2013