

**Instructions for Preparing
Form F- Consent of Accountant**

A Consent of the accountant whose audited financial statements for the last fiscal year are disclosed in the Franchise Disclosure Document must be provided with each initial or renewal filing Application. This form is a guide to drafting.

1. Prepare the Consent on the accountant's letterhead.
2. Insert the correct name of the franchisor and the Federal Trade Commission issuance date of the Franchise Disclosure Document.
3. Insert the date of the audit report for the audited financial statements.
4. Unless the Franchise Filing State requires otherwise, copies of signed Consents may be filed.