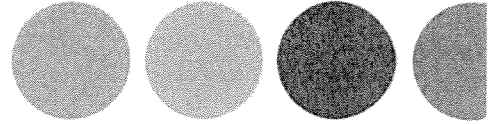


FORM F-CONSENT OF ACCOUNTANT



CARING PEOPLE. SHAPING FUTURES.



CONSENT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

We agree to the inclusion in the franchise disclosure document of our report, dated March 24, 2014, on our audit of the financial statements of Cornwell Quality Tools Company, Inc.

Broadman, Cook, Seabli & Co.

March 24, 2014

FORM F- CONSENT OF ACCOUNTANT



CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

1735 MERRIMAN ROAD • AKRON, OHIO 44313-9007 • PH: (330) 864-6661 • FAX: (330) 864-6918 • WWW.BCGCOMPANY.COM

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CONSENT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

We agree to the inclusion in the franchise disclosure document of our report, dated March 27, 2013, on our audit of the financial statements of Cornwell Quality Tools Company, Inc.

Brockman, Coats, Gedelian & Co.

March 27, 2013

FORM F- CONSENT OF ACCOUNTANT



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CARING PEOPLE. SHAPING FUTURES.™

CONSENT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

We agree to the inclusion in the franchise disclosure document of our report, dated March 19, 2012, on our audit of the financial statements of Cornwell Quality Tools Company, Inc.

Brockman, Coats, Gedelian & Co.

March 19, 2012