**Section 200.APPENDIX A Franchise Registration Forms**

**Section 200.ILLUSTRATION H Consent of Accountant**

A "Manually Signed Consent of Accountant" should contain the following language:

John Doe and Company, Inc. hereby consents to the use in the Franchise Disclosure Document filed by John Smith, Inc. of our report dated April 4, 1978, relating to the financial statements of John Smith, Inc. for the period ending December 31, 1977.

NOTE: This letter must be manually signed by the accountant.