

EXHIBIT H

**THE COMMERCIAL DRIVER'S LICENSE SCHOOL, INC
VALUATION REPORT**

DECEMBER 31, 2018

**ALBERT CORRADA
CERTIFIED PUBLIC ACCOUNTANT**

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VALUATION REPORT

February 15, 2019

The Commercial Driver's License School, Inc
PO Box 143346
Coral Gables, FL 33114

We have performed a *calculation engagement*, as that term is defined in the Statement on Standards for Valuation Services (SSVS) of the American Institute of Certified Public Accountants. We performed certain calculation procedures on **The Commercial Driver's License School, Inc** as of December 31, 2018. The specific calculation procedures are detailed in paragraphs below in our calculation report. The calculation procedures were performed solely to assist in the matter of a preliminary internal management valuation, and the resulting calculation of value should not be used for any other purpose or by any other party for any purpose. This calculation engagement was conducted in accordance with the SSVS. The estimate of value that results from a calculation engagement is expressed as a calculated value.

In a calculation engagement, the valuation analyst and the client agree on the specific valuation approaches and valuation methods the valuation analyst will use and the extent of valuation procedures the valuation analyst will perform to estimate the value of the subject interest. A calculation engagement does not include all of the procedures required in a *valuation engagement*, as that term is defined in the SSVS. Had a valuation engagement been performed, the results might have been different.

Based on our calculations, as described in this report, which are based solely on the procedures agreed upon as previously referred to, the resulting calculated value of **The Commercial Driver's License School, Inc** as of December 31, 2018 was **40,000,000 – 41,000,000**. This calculated value is subject to the Statement of Assumptions and Limiting Conditions found in our report below. We have no obligation to update this report or our calculation of value for information that comes to our attention after the date of this report.

Albert Corrada
Certified Public Accountant

**THE COMMERCIAL DRIVER'S LICENSE SCHOOL, INC
ASSUMPTIONS AND LIMITING CONDITIONS
DECEMBER 31, 2018**

1. The calculated value arrived at herein is valid only for internal management use.
2. Financial statements and other related information provided by The CDL School, Inc or its representatives, in the course of this engagement, have been accepted without any verification as fully and correctly reflecting the enterprise's business conditions and operating results for the respective periods, except as specifically noted herein. Albert Corrada, CPA has not audited, reviewed, or compiled the financial information provided to us and, accordingly, we express no audit opinion or any other form of assurance on this information.
3. Public information and industry and statistical information have been obtained from sources we believe to be reliable. However, we make no representation as to the accuracy or completeness of such information and have performed no procedures to corroborate the information.
4. We do not provide assurance on the achievability of the results forecasted by CDL School, Inc because events and circumstances frequently do not occur as expected; differences between actual and expected results may be material; and achievement of the forecasted results is dependent on actions, plans, and assumptions of management.
5. The calculated of value arrived at herein is based on the assumption that the current level of management expertise and effectiveness would continue to be maintained, and that the character and integrity of the enterprise through any sale, reorganization, exchange, or diminution of the owners' participation would not be materially or significantly changed.
6. This report and the calculated value arrived at herein are for the exclusive use of our client for the sole and specific purposes as noted herein. They may not be used for any other purpose or by any other party for any purpose. Furthermore the report and conclusion of value (or the calculated value) are not intended by the author and should not be construed by the reader to be investment advice in any manner whatsoever. The stated valuation represents the considered calculated value of Albert Corrada, CPA based on information furnished to them by CDL School, Inc and other sources.
7. Future services regarding the subject matter of this report, including, but not limited to testimony or attendance in court, shall not be required of Albert Corrada, CPA unless previous arrangements have been made in writing.
8. Albert Corrada, CPA is not an environmental consultant or auditor, and it takes no responsibility for any actual or potential environmental liabilities. Any person entitled to rely on this report, wishing to know whether such liabilities exist, or the scope and their effect on the value of the property, is encouraged to obtain a professional environmental assessment. Albert Corrada, CPA does not conduct or provide environmental assessments and has not performed one for the subject property.

9. Albert Corrada, CPA has not determined independently whether CDL School, Inc is subject to any present or future liability relating to environmental matters (including, but not limited to CERCLA/Superfund liability) nor the scope of any such liabilities. Albert Corrada, CPA's valuation takes no such liabilities into account, except as they have been reported to Albert Corrada, CPA by CDL School, Inc or by an environmental consultant working for CDL School, Inc, and then only to the extent that the liability was reported to us in an actual or estimated dollar amount. Such matters, if any, are noted in the report. To the extent such information has been reported to us, Albert Corrada, CPA has relied on it without verification and offers no warranty or representation as to its accuracy or completeness.
10. Albert Corrada, CPA has not made a specific compliance survey or analysis of the subject property to determine whether it is subject to, or in compliance with, the American Disabilities Act of 1990, and this valuation does not consider the effect, if any, of noncompliance.
11. No change of any item in this report shall be made by anyone other than Albert Corrada, CPA, and we shall have no responsibility for any such unauthorized change.
12. Unless otherwise stated, no effort has been made to determine the possible effect, if any, on the subject business due to future Federal, state, or local legislation, including any environmental or ecological matters or interpretations thereof.
13. If prospective financial information approved by management has been used in our work, we have not examined or compiled the prospective financial information and therefore, do not express an audit opinion or any other form of assurance on the prospective financial information or the related assumptions. Events and circumstances frequently do not occur as expected and there will usually be differences between prospective financial information and actual results, and those differences may be material.
14. We have conducted interviews with the current management of CDL School, Inc concerning the past, present, and prospective operating results of the company.
15. Except as noted, we have relied on the representations of the owners, management, and other third parties concerning the value and useful condition of all equipment, real estate, investments used in the business, and any other assets or liabilities, except as specifically stated to the contrary in this report. We have not attempted to confirm whether or not all assets of the business are free and clear of liens and encumbrances or that the entity has good title to all assets.