



**COMPANIES HOUSE
EDINBURGH**

24 DEC 2018

FRONT DESK

The Directors
M Squared Oil And Gas Ltd
Venture Building
1 Kelvin Campus
West of Scotland Science park
Glasgow
G20 0SP
United Kingdom

Our reference: SRFM

Date: 17 December 2018

Dear Sirs,

Agreement of the sole member of M Squared Oil And Gas Ltd (registered with company number SC396380) ("Company") to the audit exemption under section 479A of the Companies Act 2016

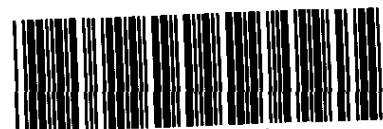
We, being the sole member of the Company, agree, for the purposes of section 479A(2)(a) of the Companies Act 2006, to the Company adopting the exemption from audit under section 479A of the Companies Act 2006 for the financial year ending 28th February 2018.

Yours faithfully,

Signed by... *GRAEME P.A. MALCOLM*
for and on behalf of
M-Squared Lasers Limited

Dated 17 December 2018

MONDAY



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SCT 24/12/2018 #94
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