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**CHF & Co**

Registered Auditors & Business Advisors

30 September 2015

**TO WHOM IT MAY CONCERN**

Dear Sir/Madam

**RE: FULL CIRCLE SOLAR (PTY) LIMITED**

We advise that we are the Auditors to the above and confirm that the company has an annual turnover of less than R5,000,000 (Five million rands) and can be considered an Emerging Micro Enterprise (EME), in terms of the BEE Codes of Good Practice, as published in Government Gazette No. 29617 of 9 February 2007.

Accordingly the company is exempt from BEE requirements.

Yours faithfully

**CHF & CO**  
Practice No. 920142