

**AUDIT COMMITTEE CHARTER
OF
SEQLL INC.**

Organization

The Charter governs the operations of the Audit Committee (the “Committee”) of SeqLL Inc. (the “Company”).

- The Committee shall meet the independent directors and audit committee requirements of the NASDAQ Capital Market and the independence and experience requirements of Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”) and the rules and regulations the Securities and Exchange Commission rules (the “Commission”).

- Members of the Committee are appointed by the Board to have initially at least two members and shall designate one member as chairperson. Once the Company has filed its IPO a third member will be added.

- A member of the Committee may be replaced by the Board. Unless a Chairman is elected by the Board, the members of the Committee shall designate a Chairman by majority vote of the full Committee. The Chairman of the Committee shall be a member of the Committee and, if present, shall preside at each meeting of the Committee. He shall advise and counsel the executives of the Company, and shall perform such other duties as may from time to time be assigned to him by the Committee or the Board.

- Members of the Committee shall be financially literate and at least one member of the Committee shall have past employment experience in finance or accounting, requisite professional certification in accounting or other comparable experience or background which results in the individual’s financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities, as each such qualification is interpreted by the Board in its business judgment. At least one member of the Committee shall be an “audit committee financial expert” as such term is defined by the Commission.

- Members shall not serve on more than three public company audit committees simultaneously unless the Board of Directors determines that such simultaneous service would not impair the member’s ability to serve effectively on the Committee.

- The Committee shall meet separately and periodically with management and the independent auditor. The Committee shall report regularly to the Board of Directors about its activities.

Purpose

The Committee will provide assistance to the Board of Directors in fulfilling its oversight responsibility to the shareholders, potential shareholders, the investment community and others relating to:

- (1) The integrity of the annual, quarterly and other financial statements of the Company.
- (2) The effectiveness of the Company’s internal control over financial reporting.
- (3) The Company’s compliance with legal and regulatory requirements.
- (4) The independent auditor’s qualifications and independence.
- (5) The performance of the Company’s independent auditor.
- (6) The review of all related-party transactions.

(7) The preparation of the Committee's report required by the rules of the Commission to be included in the Company's annual proxy statement.

Meetings

A majority of the members of the entire Committee shall constitute a quorum. The Committee shall act on the affirmative vote of a majority of members present at the meeting at which a quorum is present. The Committee shall meet as often as it determines, but not less frequently than quarterly. The Committee shall meet periodically with management and the independent auditor in separate executive sessions. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

Committee Authority and Responsibilities

The Committee has the responsibilities and powers set forth in this Charter. The Committee shall have the sole authority to appoint or replace the independent auditor. The Committee shall be directly responsible for determining the compensation and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work.

The Committee shall discuss with the independent auditor its responsibilities under generally-accepted auditing standards, review and approve the planned scope and timing of the independent auditor's annual audit plan(s) and discuss significant findings from the audit, including any problems or difficulties encountered.

The Committee shall pre-approve all auditing services and permitted non-audit services to be performed for the Company by its independent auditor, including the fees and terms thereof (subject to the de minimus exceptions for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act which are approved by the Committee prior to the completion of the audit). The Committee may form and delegate authority to subcommittees of the Committee consisting of one or more members when appropriate, including the authority to grant pre-approvals of audit and permitted non-audit services, provided that decisions of such subcommittee to grant pre-approvals shall be presented to the full Committee at its next scheduled meeting.

The Committee shall have the authority, to the extent it deems necessary or appropriate, to retain independent legal, accounting or other advisors. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to: (i) the independent auditor for the purpose of rendering or issuing an audit report; and (ii) any advisors employed by the Committee.

The Committee shall make reports to the Board, including specifically a review of any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the independence and performance of the Company's independent auditor, and any other matters that the Committee deems appropriate or is requested by the Board. The Committee has the authority to review and reassess the adequacy of this Charter and recommend any proposed changes to the Board for approval, including a review of the Committee's own performance.

The Committee shall be empowered to investigate any matter brought to its attention with full access to all Company books, records and personnel, using special counsel or outside experts when necessary or appropriate.

The Audit Committee shall:

Financial Reporting and Disclosure Matters

1. Meet with the independent auditor prior to the audit to review the scope, planning and staffing of the audit.

2. Review and discuss with management and the independent auditor the annual audited financial statements, including Management's Discussion and analysis of Financial Condition and Results of Operations, and recommend to the Board whether the audited financial statements should be included in the Company's Annual Reports on Form 10-K (or the annual report to stockholders if distributed prior to the filing of the Form 10-K). Also, the Committee shall discuss the results of the annual audit and any other matters required to be communicated to the Committee by the independent auditor under the standards of the Public Company Accounting Oversight Board (PCAOB) (United States).
3. Review and discuss with management and the independent auditor the Company's quarterly financial statements, including Management's Discussion and analysis of Financial Condition and Results of Operations, prior to the filing of its Quarterly Reports on Form 10-Q, including the results of the independent auditor's review of the quarterly financial statements. Also, the Committee shall discuss the results of the quarterly review and any other matters required to be communicated to the Committee by the independent auditor under professional standards.
4. In the Committee's review of the Company's financial statements, shall include:
 - a. Any major issues, significant judgements and changes in the Company's selection or application of accounting principles.
 - b. The Company's critical accounting policies and practices.
 - c. All alternative treatments of financial information within U.S. generally accepted accounting principles ("GAAP") that have been discussed with management and the ramifications of the use of such alternative accounting principles.
 - d. Any major issues as to the adequacy of the Company's internal controls and any special steps adopted in light of material control deficiencies.
 - e. Any material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.
5. Discuss with management the Company's earnings press releases generally, including the use of "pro forma" or "adjusted" non-GAAP information, and any financial information and earnings guidance provided to analysts and rating agencies. Such discussion may be general and include the types of information to be disclosed and the types of presentations to be made.
6. Discuss with management and the independent auditor the effect on the Company's financial statements of;
 - (i) regulatory and accounting initiatives; and
 - (ii) off-balance sheet structures.
7. Discuss with management the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures, including the Company's risk assessment and risk management policies.
8. Discuss with the independent auditor the matters required to be discussed by Statement on Auditing Standards No. 61 (as may be modified or amended) relating to the conduct of the audit, including any difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management as well as the matters in the written disclosures required by the applicable requirements of the Public Company Accounting Oversight Board regarding the independent accountant's communications with the Audit Committee concerning independence.
9. Review disclosures made to the Audit Committee by the Company's Chief Executive Officer and Chief Financial Officer (or individuals performing similar functions) during their certification process for the Company's Annual Reports on Form 10-K and Quarterly Reports on Form 10-Q about any significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting and any fraud involving management or other employees who have a significant role in the Company's internal control over financial reporting.

Oversight of the Company's Relationship with the Independent Auditor

1. The Committee shall be directly responsible for the appointment, compensation, retention and oversight of the work of the independent auditor in preparing or issuing an audit report or performing other audit, review or attest services for the Company. The independent auditor reports to the Committee.
2. At least annually, obtain and review a report from the independent auditor, consistent with Independence Standards Board Standard No. 1 of the Public Company Accounting Oversight Board, regarding: (a) the independent auditor's internal quality-control procedures; (b) any material issues raised by the most-recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the firm; (c) any steps taken to deal with any such issues; and (d) all relationships between the independent auditor and the Company. Evaluate the qualifications, performance and independence of the independent auditor, including whether the auditor's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the auditor's independence, and taking into account the opinions of management and the internal auditor. The Audit Committee shall present its conclusions with respect to the independent auditor to the Board.
3. After reviewing the foregoing report and the independent auditor's work throughout the year, the Committee shall evaluate the auditors' qualifications, performance and independence. This evaluation should include the review and evaluation of the lead audit partner and take into account the opinions of management and the Company's personnel responsible for the internal audit function.
4. Verify the rotation of the lead (or coordinating) audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit as required by law. Consider whether, in order to assure continuing auditor independence, it is appropriate to adopt a policy of rotating the independent auditing firm on a regular basis.
5. Be available to the independent auditor during the year for consultation purposes.

Compliance Oversight, Risk Management and Controls

1. Obtain assurance from the independent auditor that Section 10A(b) of the Exchange Act has not been implicated.
2. Discuss with management the Company's policies on compliance oversight, risk assessment and management, including the risk of fraud.
3. Discuss with management the Company's compliance with applicable laws and regulations and with the Company's Code of Ethics, and, where applicable, recommend policies and procedures for future compliance.
4. Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or reports which raise material issues regarding the Company's financial statements or accounting policies.
5. Review with management the Company's internal controls, including discussions with management on their remediation plan to address any internal control deficiencies. The Committee shall determine that the disclosures describing any identified material weaknesses and management's remediation plans are clear and complete.
6. Review management's report on its assessment of the effectiveness of internal control over financial reporting as of the end of each fiscal year and the independent auditor's report on the effectiveness of internal control

over financial reporting under Section 404 of the Sarbanes-Oxley Act, including any material weaknesses or significant deficiencies identified.

7. Discuss with management its process for performing its required quarterly certifications under Section 302 of the Sarbanes-Oxley Act, including the evaluation of the effectiveness of disclosure controls by the Chief Executive Officer and Chief Financial Officer.
8. Discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or accounting policies.
9. Discuss with the Company's External Counsel legal matters that may have a material impact on the financial statements or the Company's compliance policies.
10. Review and approve all payments made to the Company's officers and directors or its or their affiliates. Any payments made to members of the Committee will be reviewed and approved by the Board, with the interested director or directors abstaining from such review and approval.
11. Review and approve all related-party transactions required to be disclosed according to SEC Regulation S-K, Item 404, and discuss with management the business rationale for the transactions and whether appropriate disclosures have been made.

Limitation of Committee's Role

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with GAAP and applicable rules and regulations. These are the responsibilities of management and the independent auditor.