

(Translation)

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Notification of the Office of the Securities and Exchange Commission  
No. SorChor. 30/2547

Re: Approval of Auditors for Offering of Securities that are Debt Instruments  
issued by Foreign Juristic Person

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By virtue of Section 61 and Section 89 of the Securities and Exchange Act B.E. 2535 (1992), the Office of the Securities and Exchange Commission hereby issues the following regulations:

**Clause 1.** The Notification of the Office of the Securities and Exchange Commission No. SorChor 8/2547 Re: Approval of Auditors for Offering of Securities that are Bonds or Debentures dated 2 February 2004 shall be repealed:

**Clause 2.** Auditors who affix their signature in financial statements submitted for offering of securities in the following cases shall be deemed as auditors approved by the Office.

(1) Auditors of issuers of bonds or debentures offered for sale under the notification of the Securities and Exchange Commission governing the offering of foreign bonds or debentures in Thailand, only in case that the affixed signature is for expressing an opinion on the financial statements of the aforesaid issuers.

(2) Auditors of company established under foreign law that offers for sale securities approved by the Office, only in case that the affixed signature is for expressing an opinion on the financial statements of the aforesaid issuers.

**Clause 3.** This notification shall come into force from 1 August 2004.

Notified on this 14<sup>th</sup> day of July 2004.

- signature -

(Mr.Thirachai Phuvanatanarubala)  
Secretary-General

The Office of Securities and Exchange Commission