

**Certification and consensus of audit firm**

Date ..... Month ..... Year .....

Dear Secretary General of the Securities and Exchange Commission of Thailand

For the purpose of considering an application for approval as a foreign auditor in the Capital Market for Mr./Mrs./Miss ..... (applicant’s name) by the Securities and Exchange Commission of Thailand (SEC). I, the leader and authorized director of ..... (name of the audit firm), hereby certify and consent as follows;

1. I certify that the audit firm has audit quality control system which is sufficient and reliable for supervising its auditors’ work to comply with the professional standards on a continuous basis. Such audit quality control system complies with International Standard on Quality Control 1 (ISQC1) issued by the International Federation of Accountants (IFAC). Additionally, the firm consents audit quality inspection carrying out by inspectors of the SEC.
2. During the period that an auditor of the audit firm has been registered with the SEC, I certify that the audit firm will regularly review and maintain the audit quality control system to comply with ISQC1 and the audit firm consents inspectors of the SEC to inspect the audit quality system when the SEC requires.
3. I consent to prepare and deliver information that the audit firm will prepare or obtain from clients to accommodate the SEC’s request.
4. I well recognize and understand the requirements in the notification of the SEC regarding to the approval of foreign auditors and I am willing to comply with all requirements.

Yours sincerely,

(Signature) .....

(.....)

Leader of the audit firm.....

(Signature) .....

(.....)

An authorized director of an audit firm .....

Note: Signatures of the audit firm’s leader and authorized director and the audit firm’s seal (if any) are required.