

Date.....

Dear Secretary-General

Office of the Securities and Exchange Commission

I _____ as the chief accountant (or equivalent) of the securities issuer namely _____ (“the Company”) certify that I have a qualification pursuant to the Notification of the Capital Market Supervisory Board No. TorJor 3/2558 Re: Provisions relating to Offer for Sale of Shares Issued by Foreign Company of which Shares are not Traded in Foreign Exchange dated 23 March 2015 as follows:

1) I graduated with the bachelor’s degree or higher or equivalent [Specify the highest academic degrees, major and minor areas, faculty and institution awarded the bachelor’s degree or higher]

2) I have work experiences in accounting field for at least three years during the last five years before the registration statement is filed with the SEC Office. [Specify period, position, and name of the Company/ type of business]

3) I [attended] / [apply for] a Continuing Professional Development course relating accounting field provided on the website of the SEC Office. [Specify the training organizer, and training course detail such as Federation of Accounting Professions, Course Name _____ Batch No. _____ Period _____ Training time _____ hours]

Signature

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The chief accountant