

UNOFFICIAL TRANSLATION

Form 61 – 2

**Certification and Consensus of Audit Firm**

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

Dear Secretary-General of the Office of the Securities and Exchange Commission:

For the purpose of applying for approval from the SEC Office for .....  
(applicant's name) ....., a registered auditor No....., I, the head and the  
authorized person of the audit firm, hereby certify and consent to the followings:

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 the Thai standards on quality control issued by the Federation of the Accounting Professions (FAP), or international standards issued by the International Federation of Accountants (IFAC) in case the FAP has yet to issue or amend its standards to be in line with such international standards. Additionally, the firm consents to audit quality inspection carrying out by inspectors of the SEC Office;
2. I certify that if an auditor of the audit firm has been registered with the SEC Office, the audit firm will regularly review and maintain the audit quality control system to comply with the standards mentioned in 1. Additionally, the audit firm consents for inspectors of the SEC Office to inspect the audit quality when notified by the SEC Office;
3. I consent to prepare and deliver information or evidentiary documentation as required by the SEC Office, no matter if such information or documentation is the audit firm's or has been received from its clients;
4. I well acknowledge and understand the requirements in the *Notification of the SEC Office regarding Approval of Auditors*, and I am willing to comply with all requirements.

Yours sincerely,

(Signature) .....  
(.....)  
Head of the audit firm.....  
(Signature) .....  
(.....)  
Authorized person of the audit firm .....

*Note: Signatures of the head and the authorized person of the audit firm are required, together with the audit firm's seal (if any).*