

(Updated 2015)

4. Certification of Leader of Audit Firm

Date Month Year.....

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

I,[FULL NAME]....., leader of.....[NAME OF AUDIT FIRM].....
certify that:

1. ...(FULL NAME OF APPLICANT), CPA License No., is a partner or equivalent affiliated with the audit firm;
2. I or a person with equivalent authority in the audit firm, the audit firm, other partners or equivalent, other licensed CPAs, or assistant auditors in the audit firm who has an influence on the applicant’s giving of opinions, including the spouse and minor children, of the person with equivalent authority, of other partners or equivalent, of other licensed CPAs or of assistant auditors in such audit firm, **do not hold shares** of the company or its subsidiaries for which the applicant is the auditor;
3. I or a person with equivalent authority in the audit firm, other partners or equivalent, other licensed CPAs, or assistant auditors in the audit firm who has an influence on the applicant’s giving of opinions, including the spouse and children of me, of the person with equivalent authority, of other partners or equivalent, of other licensed CPAs or of assistant auditors in such audit firm, **are not director, executive or representative** of the company or its subsidiaries for which the applicant is the auditor;
4. I or a person with equivalent authority in the audit firm, other partners or equivalent, other licensed CPAs, or assistant auditors in the audit firm who has an influence on the applicant’s giving of opinions **are not employee or worker** of the company or its subsidiaries for which the applicant is the auditor;
5. The audit firm **does not provide bookkeeping or any services** which affects its independence to the company or its subsidiaries for which the applicant is the auditor;
6. The engagement performance and responsibilities of the applicant shall be deemed engagement performance and responsibilities of the audit firm;
7. I will supervise engagement performance of the applicant to ensure that he or she comply with the professional standards, ethics, and rules of *the Notification of the Office of the Securities and Exchange Commission concerning Approval of Auditors in the Capital Market* as well as cooperate with the Office of the Securities and Exchange Commission throughout the approval period.

I fully acknowledge that failure to proceed in accordance with this certification may lead to the SEC Office’s refusal to grant approval to other auditors of the audit firm where I am the leader to be an auditor of the business under Clause 3 of *the Notification of the Office of the Securities and Exchange Commission concerning Approval of Auditors in the Capital Market*.

Sincerely,

Signature:

(.....)

CPA License No:

Leader of the Audit Firm (Name of the Audit Firm).....