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REPORT OF INDEPENDENT AUDITOR

To the Shareowners of I.C.C. International Public Company Limited

I have reviewed the Balance Sheet of I.C.C. International Public Company Limited as of September 30, 2002 including Statements of Income for three month and nine month period ended September 30, 2002, and Statements of Changes in Shareowners' Equity and Statements of Cash Flow for nine month period ended September 30, 2002. These financial statements are the responsibility of the Company's management as to their correctness and completeness. My responsibility is to give a report on these financial statements based on my reviews.

The Balance Sheets as of December 31, 2001, which were taken for comparative purpose, audited by the other auditor, who expressed an unconditional opinion on the report dated February 2, 2002. The Statement of Income for three month and nine month period ended September 30, 2001, Statement of Changes in Shareowners' Equity and Statement of Cash Flows for the nine month period ended September 30, 2001, which were taken for comparative purpose, reviewed by the same auditor, reported that nothing came to his attention that caused him to believe that the financial statements were not fairly presented, in all material respects in accordance with generally accepted accounting principles on the report dated November 2, 2001.

I conducted my review under the accounting standards on review. Those standards require that I plan and perform the review to obtain reasonable assurance about whether the financial statements are free of material misstatement. This limited scope of review mostly including interviews from the Company's personnel and comparative analysis of the financial data, then provides less assurance than the audit under the generally accepted auditing standards. Therefore, I could not be able to express any opinion on the reviewed financial statements.

According to my review, I have not found any material matters according to the generally accepted accounting principles, which could be led to the belief that these financial statements are incorrect.

Office of DIA International Auditing

(Mrs. Suvimol Krittayakiern)

Certified Public Accountant Reg. No. 2982

November 7, 2002