

REVIEW REPORT OF CERTIFIED PUBLIC ACCOUNTANT

To the Board of Directors and Shareholders of
Chiangmai Frozen Foods Public Company Limited

I have reviewed the consolidated balance sheet as at June 30, 2008, the consolidated statements of income for the three-month and six-month periods ended June 30, 2008 and 2007, the consolidated statements of changes in shareholders' equity and cash flows for the six-month periods ended June 30, 2008 and 2007 of **Chiangmai Frozen Foods Public Company Limited and Subsidiary**, and the separate financial statements of **Chiangmai Frozen Foods Public Company Limited** for the same periods. These financial statements are the responsibility of the Company's management as to their correctness and the completeness of the presentation. My responsibility is to issue a report on these financial statements based on my reviews.

I conducted my reviews in accordance with the auditing standard applicable to review engagements. This standard requires that I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit in accordance with generally accepted auditing standards. I have not performed an audit and, accordingly, I do not express an audit opinion on the reviewed financial statements.

Based on my reviews, nothing has come to my attention that causes me to believe that the financial statements are not presented fairly, in all material respects, in accordance with generally accepted accounting principles.

I have previously audited the consolidated financial statements of **Chiangmai Frozen Foods Public Company Limited and Subsidiary** and the separate financial statements of **Chiangmai Frozen Foods Public Company Limited** for the year ended December 31, 2007 in accordance with generally accepted auditing standards, and expressed an unqualified opinion on those statements in my report dated February 28, 2008. The consolidated and separate balance sheets as at December 31, 2007, presented herein for comparative purposes, are part of such audited financial statements which I have audited and issued a report thereon as stated above, and I have not performed any auditing procedures subsequent to such report date.

(PRADIT RODLOYTUK)
Certified Public Accountant
Registration No. 218

Ast Master Co., Ltd.
August 13, 2008