

**GENERAL ENVIRONMENTAL CONSERVATION
PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES**

**Interim Financial Statements
For the Period Ended September 30, 2009
and Report of Certified Public Accountant**

BPR AUDIT AND ADVISORY CO., LTD.
Certified Public Accountants

REVIEW REPORT OF CERTIFIED PUBLIC ACCOUNTANT

To the Board of Directors of General Environmental Conservation Public Company Limited

I have reviewed the consolidated balance sheet of General Environmental Conservation Public Company Limited and its subsidiaries as at September 30, 2009, and the related consolidated statements of income for the three-month and nine-month periods ended September 30, 2009, changes in shareholders' equity and cash flows for the nine-month period ended September 30, 2009. I have also reviewed the balance sheet of General Environmental Conservation Public Company Limited as at September 30, 2009, and the related statements of income for the three-month and nine-month periods ended September 30, 2009, changes in shareholders' equity and cash flows for the nine-month period ended September 30, 2009. These financial statements are the responsibility of the Company's management as to their correctness and completeness of the presentation. My responsibility is to issue a report on these financial statements based on my review. The consolidated interim financial statements for the three-month and nine-month periods ended September 30, 2008 of General Environmental Conservation Public Company Limited and its subsidiaries, and the interim financial statements for the three-month and nine-month periods ended September 30, 2008 of General Environmental Conservation Public Company Limited, were reviewed by other auditor whose report date November 10, 2008 stated that nothing has come to her attention that causes him to believe that the financial statements for the three-month and nine-month periods ended September 30, 2008, are not presented fairly, in all material respects, in accordance with generally accepted accounting principles. The consolidated statements of income for the three-month and nine-month periods ended September 30, 2008, changes in shareholders' equity and cash flows for the nine-month period ended September 30, 2008 of General Environmental Conservation Public Company Limited and its subsidiaries and the statement of income for the three-month and nine-month periods ended September 30, 2008, changes in shareholders' equity and cash flows for the nine-month period ended September 30, 2008 of General Environmental Conservation Public Company Limited, which are presented for comparative purpose, are components of these interim financial statements.

I conducted my review in accordance with auditing standards applicable to review engagement. 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. Accordingly, I do not express an audit opinion on the reviewed financial statements.

Based on my review, nothing has come to my attention that causes me to believe that the accompanying financial statements for the three-month and nine-month periods ended September 30, 2009, are not presented fairly, in all material respects, in accordance with generally accepted accounting principles.

The consolidated financial statements of General Environmental Conservation Public Company Limited and its subsidiaries and the financial statements of General Environmental Conservation Public Company Limited for the year ended December 31, 2008, were audited by other auditor whose report dated February 20, 2009, expressed an unqualified opinion on those statements. The consolidated balance sheet of General Environmental Conservation Public Company Limited and its subsidiaries and the balance sheet of General Environmental Conservation Public Company Limited as at December 31, 2008, which have been presented herein for comparative purpose, are components of those financial statements. I have not performed any audit procedures subsequent to the date of that report.

(Mr. Boonlert Kaewphanpurk)
Certified Public Accountant
Registration No. 4165

BPR AUDIT AND ADVISORY CO., LTD.
Bangkok
November 10, 2009