

No. L052/2010

November 8, 2010

Subject: Approval of the 3rd Quarter 2010 Financial Statements

**To: President
The Stock Exchange of Thailand**

The Board of Directors' Meeting of Laguna Resorts & Hotels Public Company Limited ("the Company") No. 7/2010 held on November 8, 2010 resolved that the Company's balance sheet as at September 30, 2010 and statements of earnings for the nine-month period ended September 30, 2010 reviewed by the Auditor with the report thereon be approved.

Please be informed accordingly.

Sincerely yours,

(Ms. Sirivan Skulkerevathana)
Senior Assistant Vice President - Finance