

**THE BANK OF NEW YORK
TAIPEI BRANCH**

INTERNAL CONTROL SYSTEM STATEMENT
(“statement”)

By representing Bank of New York, Taipei Branch, the Bank hereby states that from January 1st, 2009 to December 31st, 2009, the Bank has duly complied with the “Enforcement Regulations for Bank Internal Audit Control Systems” in establishing its internal control system, implementing risk management, designating an independent and objective department to conduct audits, and regularly reporting to the board of directors (board of managers) and the supervisor. After prudent evaluation, the internal control and legal compliance systems of each department have been in effect during the year.

To:

Financial Supervisory Commission

Undersigned:

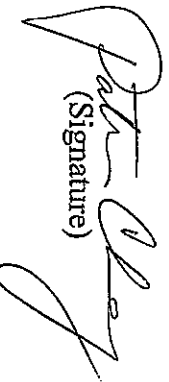
Taipei Branch General Manager:


(Signature)

Senior Auditor:
David Matteo
Managing Director


(Signature)

Taipei Branch Compliance Officer:


(Signature)

美商美國紐約梅隆銀行台北分行內部控制制度聲明書

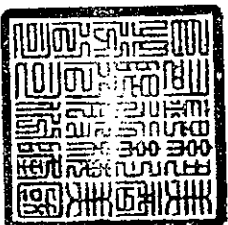
謹代表美國紐約梅隆銀行台北分行聲明本銀行 98 年 1 月 1 日至 98 年 12 月 31 日確實遵循「金融控股公司及銀行業內部控制及稽核制度實施辦法」，建立內部控制制度，實施風險管理，並由超然獨立之稽核部門執行查核，定期陳報董（理）事會及監察人。經審慎評估，本年度各單位內部控制及法規遵循情形，除附表所列事項外，均能確實有效執行。

謹 致

金融監督管理委員會

聲明人

總經理：



中 華 民 國 99 年 4 月 29 日