

BenQ Corporation
No. 157, Shan-Ying Road, Gueishan, Taoyuan 333, Taiwan

To: SGS Taiwan Ltd.
No. 134, Wu Kung Rd., Wuku Industrial Zone, Taipei County, Taiwan.

Subject: letter of authorization

Reference number:

Date: Jul. 23, 2007

We,

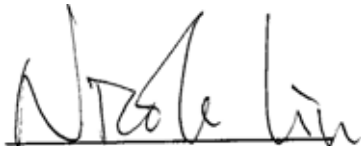
BenQ Corporation
No. 157, Shan-Ying Road, Gueishan, Taoyuan 333, Taiwan
TEL: +886-3-3598800
FAX: +886-3-3593395

declare that:

SGS Taiwan Ltd.
No. 134, Wu Kung Rd., Wuku Industrial
Zone, Taipei County, Taiwan.

is authorized to complete and sign all concerned documents needed for the application (H10) on our behalf. The approval and all originating responsibilities will remain with us.

Name: Nicole Lin

A handwritten signature in black ink that reads "Nicole Lin". The signature is written in a cursive style and is positioned above a horizontal line.