

**DEPOSITARY'S NOTICE
CONCERNING THE ESTABLISHMENT OF
PEGATRON GDR PROGRAMS**

TO THE HOLDERS AND BENEFICIAL OWNERS OF
NON-TRANSFERRABLE ENTITLEMENTS TO
PEGATRON SHARES (“PEGATRON ENTITLEMENTS”).

Depository:	Citibank, N.A., in its capacity as depository for the Pegatron GDR programs (the “ <u>Pegatron Depository</u> ”).
Pegatron:	Pegatron Corporation, a company organized under the laws of Taiwan, Republic of China (“ <u>Pegatron</u> ”).
Rule 144A Pegatron Entitlement CUSIP No.:	04648R977
Regulation S Pegatron Entitlement CUSIP No.:	04648R969
Custodian of Pegatron Entitlements and Pegatron Shares:	Citibank Taiwan Ltd.
Pegatron Deposited Securities:	Common Shares of Pegatron, par value NT\$10 per share (the “ <u>Pegatron Shares</u> ”).
Rule 144A Pegatron GDSs:	Rule 144A Global Depositary Shares (the “ <u>Rule 144A Pegatron GDSs</u> ”) issued under the Rule 144A Deposit Agreement, dated as of August __, 2010, by and among Pegatron, the Pegatron Depository, and all Holders and Beneficial Owners of Rule 144A Pegatron GDSs evidenced by Rule 144A Global Depositary Receipts issued thereunder (the “ <u>Rule 144A Deposit Agreement</u> ”).
Reg S Pegatron GDSs:	Regulation S Global Depositary Shares (“ <u>Reg S Pegatron GDSs</u> ,” and together with the Rule 144A Pegatron GDSs, the “ <u>Pegatron GDSs</u> ”) issued under the Regulation S Deposit Agreement, dated as of August __, 2010, by and among Pegatron, the Pegatron Depository, and all Holders and Beneficial Owners of Reg S Pegatron GDSs evidenced by Regulation S Global Depositary Receipts issued thereunder (the “ <u>Reg S Deposit Agreement</u> ”, and together with the Rule 144A Deposit Agreement, the “ <u>Deposit Agreements</u> ”).
Pegatron GDS to Pegatron Share Ratio:	One (1) Pegatron GDS represents five (5) Pegatron Shares.
Rule 144A Pegatron GDS CUSIP No.:	705580 108
Rule 144A Pegatron GDS Common Code:	053108083
Reg S Pegatron GDS CUSIP No.:	705580 207
Reg S Pegatron GDS Common Code:	053056768
Pegatron Entitlement to Pegatron GDS Exchange Ratio:	Each Pegatron Entitlement represents the right to receive, subject to the conditions below, .4037274 Pegatron GDS.

Pegatron has informed Citibank, N.A. that the necessary regulatory approvals have been obtained in Taiwan for the establishment of GDR programs in respect of the Pegatron Shares distributed to Citibank, N.A., in its capacity as Pegatron Depository, in connection with the spin-off (the "Spin-off") of Pegatron by Asustek Computer, Inc. ("Asustek"), and that all conditions precedent associated with such regulatory approvals have been satisfied. A summary of the Spin-off and related capital reduction and merger is set forth below. As a result of such confirmation, Pegatron and Citibank, N.A., in its capacity as Pegatron Depository, have entered into the Deposit Agreements for the issuance of Rule 144A Pegatron GDSs and Reg S Pegatron GDSs. The Pegatron GDSs have been listed on the Luxembourg Stock Exchange for trading on the Euro MTF market. A description of the Pegatron GDSs is contained in the Listing Particulars, dated August 9, 2010, which may be retrieved from the Company's website at www.pegatroncorp.com.

Exchange of Pegatron Entitlements for Pegatron GDSs

Holders and beneficial owners of Pegatron Entitlements are reminded that the Pegatron Entitlements were delivered to them through the settlement systems of the Depository Trust Company ("DTC") in connection with the Pegatron Spin-off by Asustek. Please refer to "Background Information Relating to Spin-off, Capital Reduction and Merger" below for more information about the Spin-off and the distribution of Pegatron Entitlements.

Each Pegatron Entitlement represents the right to receive, subject to timely satisfaction of the conditions specified below, .4037274 Pegatron GDS from the Pegatron Depository. No fractional Pegatron GDSs will be issued. The Pegatron Depository will endeavor to sell the fractional entitlements to Pegatron GDSs and to distribute the net cash proceeds from such sale (if any), after deduction of applicable fees, taxes and expenses, to the applicable exchanging holders and beneficial owners of Pegatron Entitlements. Rule 144A Pegatron Entitlements are exchangeable only for Rule 144A Pegatron GDSs and Regulation S Pegatron Entitlements are exchangeable only for Reg S Pegatron GDSs, subject, in each case, to timely satisfaction of the conditions set forth below. The Pegatron Depository expects to make deliveries of Pegatron GDSs weekly for holders who have duly surrendered their Pegatron entitlements during the preceding week.

If you hold Rule 144A Pegatron Entitlements and wish to receive Rule 144A Pegatron GDSs, you will need to (i) complete and sign the Rule 144A Beneficial Ownership Certification enclosed herewith, and (ii) instruct your broker or custodian to deliver your Rule 144A Pegatron Entitlements to the Pegatron Depository in exchange for the corresponding Rule 144A Pegatron GDSs via DTC settlement together with the duly completed and signed Rule 144A Beneficial Ownership Certification, ***on or before September 10, 2010.***

If you hold Regulation S Pegatron Entitlements and wish to receive Reg S Pegatron GDSs, you will need to (i) complete and sign the Reg S Beneficial Ownership Certification enclosed herewith, and (ii) instruct your broker or custodian to deliver your Reg S Pegatron Entitlements to the Pegatron Depository in exchange for the corresponding Reg S Pegatron GDSs via DTC settlement together with the duly completed and signed Regulation S Beneficial Ownership Certification, ***on or before September 10, 2010.***

Please note that you will be able to exchange Pegatron Entitlements for the applicable Pegatron GDSs only until ***September 10, 2010.***

If your Pegatron Entitlements are not duly surrendered in exchange for Pegatron GDSs on or before September 10, 2010, the Pegatron Depositary will attempt to sell the Pegatron Shares held in respect of the Pegatron Entitlements not timely surrendered, in which case you will only be entitled to receive the net cash proceeds from such sale, net of applicable fees, taxes and expenses. There is no guarantee that the Pegatron Depositary will be able to sell the Pegatron Share or, if it is able to sell the Pegatron Shares, on what terms the sale would occur.

Background Information Relating to Spin-off, Capital Reduction and Merger

Reference is made to the following documents that were previously distributed by Citibank, N.A., in its capacity as depositary for the Asustek GDR programs (the "Asustek Depositary"), to holders and beneficial owners of Global Depositary Shares ("Asustek GDSs") representing shares of common stock of Asustek:

- Depositary's Notice concerning Proposed Spin-off, Capital Reduction and Merger, dated June 18, 2010.
- Depositary's Notice concerning Proposed Spin-off, Capital Reduction and Merger, dated April 12, 2010.
- Depositary's Notice of Shareholders' Meeting of Asustek, dated January 14, 2010, and the English translations of the following documents enclosed therewith:
 - Notice of Meeting from Asustek which includes the agenda for such Meeting
 - Revised Spin-off Plan, dated January 1, 2010
 - CPA Fairness Opinion with respect to the Spin-off, dated December 30, 2009
 - Merger Agreement, dated January 1, 2010
 - CPA Fairness Opinion with respect to the Merger, dated December 30, 2009
- Depositary's Notice of Dissent and Appraisal Rights, dated December 21, 2009, and the English translations of the following documents enclosed therewith:
 - Spin-off Plan
 - CPA Fairness Opinion
 - Condensed Unconsolidated Balance Sheet and Statements of Income for and as of the end of 4Q 2008, 1Q 2009, 2Q 2009 and 3Q 2009 of Pegatron
 - Condensed Consolidated Balance Sheet and Statements of Income for and as of the end of 4Q 2008 and 2Q 2009 of Pegatron

- Letter to Shareholders
- Q&A regarding the Spin-off and Capital Reduction

English translations of documents relevant to the Spin-off, Capital Reduction and Merger were filed by Asustek with the U.S. Securities and Exchange Commission under cover of Form CB (File No. 005-85134) and may be retrieved from the SEC's website (www.sec.gov).

Statements and information issued or provided by Asustek from time to time in respect of the Spin-off, Capital Reduction and Merger are posted in Chinese on the Market Observation Post System (M.O.P.S.) of the Taiwan Stock Exchange at <http://newmops.twse.com.tw>, and in Chinese and English on Asustek's website at <http://tw.asus.com/investor.aspx> (Chinese) and at <http://asus.com/investor.aspx> (English).

You are reminded of the following events (which were previously announced by Asustek):

- (i) Asustek's shareholders approved the Spin-off (and related capital reduction) at Asustek's Shareholders' Meeting held on February 9, 2010 as follows:
 - (x) the transfer of Asustek's original design manufacturer business (*i.e.*, Asustek's long term equity investment in Pegatron) to Asustek's wholly owned subsidiary, Pegatron International Investment Company, Ltd. ("Pegatron International"), by way of spin-off in accordance with ROC Mergers and Acquisition Law and in exchange for (a) 571,513,484 new common shares issued by Pegatron International to Asustek (which, at such time, represented 25% of Pegatron International's paid-in capital after the Spin-off), and (b) 1,714,540,451 new common shares issued by Pegatron International to all shareholders of Asustek on a pro rata basis (which, at such time, represented 75% of Pegatron International's paid-in capital after the Spin-off and every 1,000 of the common shares of Asustek were exchanged for approximately 403.7274 common shares of Pegatron International), and
 - (y) a capital reduction of NT\$36,097,608,610 by cancellation of 3,609,760,861 Common Shares of Asustek, at a capital reduction ratio of approximately 85% (the "Capital Reduction").
- (ii) Each of the Boards of Directors of Pegatron and Pegatron International approved, at separate meetings held on January 17, 2010, the merger (the "Merger") of Pegatron and Pegatron International and the concurrent exchange of Pegatron International common shares for Pegatron Shares.
- (iii) The cancellation of 3,609,760,861 of Asustek's common shares (with par value NT\$10 per share) and the reduction of Asustek's paid-in capital in an amount of NT\$36,097,608,610 were approved by the ROC Financial Supervisory Commission ("FSC") on April 9, 2010.

- (iv) In order to accommodate certain technical requirements of Taiwanese law applicable to the listing of Pegatron Shares on the Taiwan Stock Exchange (“TSE”) after completion of the Spin-off, Capital Reduction and Merger, on April 12, 2010 Asustek’s Board of Directors amended certain technical aspects of the Spin-off (which do not in any way modify the economic terms of the Spin-off, Capital Reduction and Merger for Asustek’s shareholders).
- (v) The issuance of Pegatron Shares as consideration in the Merger to the shareholders of Pegatron International (which consist of the holders of Asustek’s Common Shares and Asustek) was approved by the FSC on June 10, 2010.
- (vi) The listing of Pegatron Shares on the TSE was approved by the TSE on June 7, 2010 and was further approved by the FSC on June 10, 2010.
- (vii) The relevant dates for the Spin-off, Capital Reduction and Merger in Taiwan were as follows:
- The record date in Taiwan for the Spin-off and Capital Reduction for the holders of Asustek’s Common Shares was June 1, 2010.
 - The trading suspension period in Taiwan for Asustek’s Common Shares was from May 18, 2010 to June 23, 2010.
 - The closed book period in Taiwan for Asustek’s Common Shares was from May 20, 2010 to June 23, 2010.
 - The effective date for the Merger in Taiwan was June 10, 2010.
 - The Pegatron Shares were listed for trading on the TSE on June 24, 2010.
- (viii) The Spin-off, Capital Reduction and Merger were implemented in Taiwan at Asustek’s shareholder level as follows:
- As of June 1, 2010, every 1,000 common shares of Asustek represented the right to receive, on June 24, 2010, (i) 150 of Asustek’s new common shares, par value NT\$10 per share (“New Asustek Shares”), and (ii) 403.7274 Pegatron Shares.
 - No fractional New Asustek Shares and no fractional Pegatron Shares were issued. For the Capital Reduction, any fractional entitlements were paid by Asustek in cash based on the closing price of the New Asustek Shares on June 24, 2010. For the Merger, any fractional entitlements were paid in cash by Pegatron based on the “net worth” of Pegatron Shares on June 10, 2010 (with calculations to the nearest one New Taiwan Dollar).
 - The New Asustek Shares and the Pegatron Shares were delivered in Taiwan on June 24, 2010 to holders of record of Asustek’s common shares in Taiwan as of June 1, 2010.

- The Pegatron Shares were delivered in Taiwan on June 24, 2010 to the holders of record of Pegatron International shares in Taiwan as of June 10, 2010 (which consisted of the holders of Asustek's common shares and Asustek).

Based on the foregoing information provided by Asustek and as a result of the Spin-off, Capital Reduction and Merger, holders and beneficial owners of Pegatron Entitlements are reminded of the following:

- Holders and beneficial owners of Global Depositary Shares ("Asustek GDSs") representing Asustek Common Shares received, upon surrender of their Asustek GDSs to the Citibank, N.A., in its capacity as the Asustek Depositary, and payment of applicable Asustek Depositary fees and taxes, (i) 0.15 new Asustek GDS, each new Asustek GDS representing the right to receive five (5) New Asustek Shares, and (ii) one Pegatron Entitlement, each Pegatron Entitlement representing the right to receive 2.018637 Pegatron Shares.
- No fractional new Asustek GDSs were issued. Any fractional entitlements to new Asustek GDSs were aggregated and sold by the Asustek Depositary and the net proceeds from such sale (after deduction of applicable fees, taxes and expenses) were remitted to the applicable surrendering Asustek GDS holders.
- Taiwanese withholding tax payable in respect of the Spin-off and the Capital Reduction were collected from surrendering Asustek GDS holders in the amount of US\$0.04926156 per Asustek GDS surrendered.
- An Asustek Depositary fee of US\$.02 per Asustek GDS surrendered was charged by the Asustek Depositary in connection with Spin-off, Capital Reduction and Merger.
- The Pegatron Entitlements are not transferable and were "blocked" in the accounts of holders who surrendered their Asustek GDSs to the Asustek Depositary.

Taiwanese Securities Transfer Tax

Asustek has informed the Pegatron Depositary that the applicable Taiwanese regulators have exempted the deposit of Pegatron Shares in the Pegatron GDR programs from the payment of the ROC securities transfer tax.

If you have any questions about the above, please call 1-800-308-7887.

Citibank, N.A., as Depositary

August 9, 2010

**COMPLETE AND SURRENDER THE ENCLOSED REG S BENEFICIAL OWNERSHIP
CERTIFICATION, TOGETHER WITH THE
PRESENTLY OUTSTANDING REG S PEGATRON ENTITLEMENTS, TO
CITIBANK, N.A., IN ITS CAPACITY AS PEGATRON DEPOSITARY**

The Reg S Pegatron GDSs are subject to the following transfer restrictions:

NEITHER THE REG S PEGATRON GDSs NOR THE DEPOSITED SECURITIES REPRESENTED THEREBY HAVE BEEN OR WILL BE REGISTERED UNDER THE U.S. SECURITIES ACT OF 1933, AS AMENDED (THE "SECURITIES ACT"), OR WITH ANY SECURITIES REGULATORY AUTHORITY OF ANY STATE OR OTHER JURISDICTION OF THE UNITED STATES. EACH OF THE OFFER, SALE, PLEDGE OR OTHER TRANSFER OF THE REG S PEGATRON GDSs AND THE DEPOSITED SECURITIES REPRESENTED THEREBY IS SUBJECT TO CERTAIN CONDITIONS AND RESTRICTIONS. THE HOLDERS AND THE BENEFICIAL OWNERS OF REG S PEGATRON GDSs, BY ACQUIRING THE REG S PEGATRON GDSs, ACKNOWLEDGE THAT THE REG S PEGATRON GDSs AND THE DEPOSITED SECURITIES REPRESENTED THEREBY HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT AND AGREE FOR THE BENEFIT OF PEGATRON AND THE PEGATRON DEPOSITARY THAT THE REG S PEGATRON GDSs AND THE DEPOSITED SECURITIES REPRESENTED THEREBY MAY BE REOFFERED, RESOLD, PLEDGED OR OTHERWISE TRANSFERRED ONLY IN COMPLIANCE WITH THE SECURITIES ACT AND APPLICABLE LAWS OF THE STATES, TERRITORIES AND POSSESSIONS OF THE UNITED STATES GOVERNING THE OFFER AND SALE OF SECURITIES AND, PRIOR TO THE EXPIRATION OF THE RESTRICTED PERIOD (DEFINED AS 40 DAYS AFTER THE LATER OF (I) THE COMMENCEMENT OF THE DISTRIBUTION OF (A) REG S PEGATRON GDSs OUTSIDE THE UNITED STATES IN RELIANCE ON REGULATION S AND ANY OTHER APPLICABLE LAW IN TRANSACTIONS EXEMPT FROM REGISTRATION UNDER THE SECURITIES ACT AND (B) RULE 144A PEGATRON GDSs IN THE UNITED STATES TO QUALIFIED INSTITUTIONAL BUYERS AND (II) THE CLOSING DATE WITH RESPECT THERETO), IN EACH CASE AS PART OF THE INITIAL DEPOSIT, ONLY (1) OUTSIDE THE UNITED STATES TO A PERSON OTHER THAN A U.S. PERSON (AS SUCH TERMS ARE DEFINED IN REGULATION S UNDER THE SECURITIES ACT) IN ACCORDANCE WITH REGULATION S UNDER THE SECURITIES ACT, (2) TO A PERSON WHOM THE HOLDER AND THE BENEFICIAL OWNER REASONABLY BELIEVES IS A QUALIFIED INSTITUTIONAL BUYER WITHIN THE MEANING OF RULE 144A UNDER THE SECURITIES ACT PURCHASING FOR ITS OWN ACCOUNT OR FOR THE ACCOUNT OF ANOTHER QUALIFIED INSTITUTIONAL BUYER IN A TRANSACTION MEETING THE REQUIREMENTS OF RULE 144A, (3) PURSUANT TO AN EXEMPTION FROM THE REGISTRATION REQUIREMENTS OF THE SECURITIES ACT PROVIDED BY RULE 144 UNDER THE SECURITIES ACT (IF AVAILABLE), OR (4) PURSUANT TO AN EFFECTIVE REGISTRATION STATEMENT UNDER THE SECURITIES ACT; PROVIDED THAT IN CONNECTION WITH ANY TRANSFER UNDER (2) ABOVE, THE TRANSFEROR SHALL, PRIOR TO THE SETTLEMENT OF SUCH SALE, WITHDRAW THE DEPOSITED SECURITIES

REPRESENTED BY SUCH REG S PEGATRON GDSs IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE REG S DEPOSIT AGREEMENT AND INSTRUCT THAT SUCH DEPOSITED SECURITIES BE DELIVERED TO THE CUSTODIAN UNDER THE PEGATRON RULE 144A DEPOSIT AGREEMENT FOR ISSUANCE, IN ACCORDANCE WITH THE TERMS AND CONDITIONS THEREOF, OF RULE 144A PEGATRON GDSs TO OR FOR THE ACCOUNT OF SUCH QUALIFIED INSTITUTIONAL BUYER.

EACH HOLDER AND BENEFICIAL OWNER, BY ITS ACCEPTANCE OF A BENEFICIAL INTEREST IN THE REG S PEGATRON GDSs, AT ANY TIME DURING THE RESTRICTED PERIOD REPRESENTS THAT IT UNDERSTANDS AND AGREES TO THE FOREGOING RESTRICTIONS.

UPON THE EXPIRATION OF THE RESTRICTED PERIOD, THE REG S PEGATRON GDSs AND THE DEPOSITED SECURITIES REPRESENTED THEREBY SHALL NO LONGER BE SUBJECT TO THE RESTRICTIONS ON TRANSFER PROVIDED IN THIS LEGEND, PROVIDED THAT AT THE TIME OF SUCH EXPIRATION THE OFFER AND SALE OF THE REG S PEGATRON GDSs AND THE DEPOSITED SECURITIES REPRESENTED THEREBY BY THE HOLDER THEREOF IN THE UNITED STATES WOULD NOT BE RESTRICTED UNDER THE SECURITIES LAWS OF THE UNITED STATES OR ANY STATE, TERRITORY OR POSSESSION OF THE UNITED STATES.

**Reg S Beneficial Ownership Certification in Connection with the Exchange
of
Reg S Pegatron Entitlements for Reg S Pegatron GDSs**

We refer to the Depository's Notice Concerning the Establishment of Pegatron GDR Programs, dated August 9, 2010 (the "Depository Notice"). Capitalized terms used, but not otherwise defined, herein shall have the meanings given them in the Depository Notice.

This Beneficial Ownership Certification is furnished to the Depository in connection with the exchange (the "Exchange") of Regulation S Pegatron Entitlements for Reg S Pegatron GDSs upon the terms contemplated in the Depository Notice.

We acknowledge (or if we are acting for the account of another person, such person has confirmed to us that it acknowledges) that the Global Depository Receipts evidencing Reg S Pegatron GDSs (the "Reg S Pegatron GDRs"), the Reg S Pegatron GDSs and the Pegatron Shares represented thereby have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the "Securities Act").

We certify that either:

A. We are not a "U.S. person" (as defined in Regulations S under the Securities Act ("Regulation S")), we are located outside the United States (as defined in Regulation S), we will, at the time of surrender of the Regulation S Pegatron Entitlements to the Pegatron Depository and the delivery by the Pegatron Depository of the Reg S Pegatron GDSs in connection with the Exchange, be the beneficial owner of such Regulation S Pegatron Entitlements and Reg S Pegatron GDSs, as applicable, and we are aware that the Reg S Pegatron GDSs being issued and delivered in the Exchange are, during the "Restricted Period" (as defined above), subject to limitations on transfer in the "United States" and to "U.S. persons" (each as defined in Regulation S).

OR

B. We are a broker-dealer acting for the account of our customer; our customer has confirmed to us that (i) (x) it is not a "U.S. person" (as defined in Regulation S) and is located outside the "United States" (as defined in Regulation S), (y) at the time of its surrender of the Regulation S Pegatron Entitlements to the Pegatron Depository and the delivery by the Pegatron Depository of the Reg S Pegatron GDSs to it in connection with the Exchange, it will be the beneficial owner of such Regulation S Pegatron Entitlements and Reg S Pegatron GDSs, as applicable, and (z) it is aware that the Reg S Pegatron GDSs being issued and delivered in the Exchange are, during the "Restricted Period" (as defined above), subject to limitations on transfer in the "United States" and to "U.S. persons" (each as defined in Regulation S), or (ii) (x) it is acting for the account of a person that is not a "U.S. person" (as defined in Regulation S) and is located outside the

**COMPLETE AND SURRENDER THE ENCLOSED RULE 144A
BENEFICIAL OWNERSHIP CERTIFICATION, TOGETHER WITH THE
PRESENTLY OUTSTANDING RULE 144A PEGATRON ENTITLEMENTS,
TO CITIBANK, N.A., IN ITS CAPACITY AS PEGATRON DEPOSITARY**

The Rule 144A Pegatron GDSs are subject to the following transfer restrictions:

NEITHER THE RULE 144A PEGATRON GDSs NOR THE DEPOSITED SECURITIES REPRESENTED THEREBY HAVE BEEN OR WILL BE REGISTERED UNDER THE U.S. SECURITIES ACT OF 1933, AS AMENDED (THE "SECURITIES ACT"), OR WITH ANY SECURITIES REGULATORY AUTHORITY OF ANY STATE OR OTHER JURISDICTION OF THE UNITED STATES. EACH OF THE OFFER, SALE, PLEDGE OR OTHER TRANSFER OF THE RULE 144A PEGATRON GDSs AND THE DEPOSITED SECURITIES REPRESENTED THEREBY IS SUBJECT TO CERTAIN CONDITIONS AND RESTRICTIONS. THE HOLDERS AND THE BENEFICIAL OWNERS OF RULE 144A PEGATRON GDSs, BY ACQUIRING THE RULE 144A PEGATRON GDSs, ACKNOWLEDGE THAT THE RULE 144A PEGATRON GDSs AND THE DEPOSITED SECURITIES REPRESENTED THEREBY HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT AND AGREE FOR THE BENEFIT OF PEGATRON AND THE PEGATRON DEPOSITARY THAT THE RULE 144A PEGATRON GDSs AND THE DEPOSITED SECURITIES REPRESENTED THEREBY MAY BE REOFFERED, RESOLD, PLEDGED OR OTHERWISE TRANSFERRED ONLY IN COMPLIANCE WITH THE SECURITIES ACT AND APPLICABLE LAWS OF THE STATES, TERRITORIES AND POSSESSIONS OF THE UNITED STATES GOVERNING THE OFFER AND SALE OF SECURITIES AND ONLY (1) OUTSIDE THE UNITED STATES TO A PERSON OTHER THAN A U.S. PERSON (AS SUCH TERMS ARE DEFINED IN REGULATIONS UNDER THE SECURITIES ACT) IN ACCORDANCE WITH REGULATIONS UNDER THE SECURITIES ACT, (2) TO A PERSON WHOM THE HOLDER AND THE BENEFICIAL OWNER REASONABLY BELIEVES IS A QUALIFIED INSTITUTIONAL BUYER WITHIN THE MEANING OF RULE 144A UNDER THE SECURITIES ACT PURCHASING FOR ITS OWN ACCOUNT OR FOR THE ACCOUNT OF ANOTHER QUALIFIED INSTITUTIONAL BUYER IN A TRANSACTION MEETING THE REQUIREMENTS OF RULE 144A, (3) PURSUANT TO AN EXEMPTION FROM THE REGISTRATION REQUIREMENTS OF THE SECURITIES ACT PROVIDED BY RULE 144 UNDER THE SECURITIES ACT (IF AVAILABLE), OR (4) PURSUANT TO AN EFFECTIVE REGISTRATION STATEMENT UNDER THE SECURITIES ACT.

THE BENEFICIAL OWNER OF DEPOSITED SECURITIES RECEIVED UPON CANCELLATION OF ANY RULE 144A PEGATRON GDS MAY NOT DEPOSIT OR CAUSE TO BE DEPOSITED SUCH SHARES INTO ANY DEPOSITARY RECEIPT FACILITY ESTABLISHED OR MAINTAINED BY A DEPOSITARY BANK, OTHER THAN A RULE 144A RESTRICTED DEPOSITARY RECEIPT FACILITY, SO LONG AS SUCH SHARES ARE "RESTRICTED SECURITIES" WITHIN THE MEANING OF RULE 144(a)(3) UNDER THE SECURITIES ACT. NO REPRESENTATION CAN BE MADE AS TO THE AVAILABILITY OF THE EXEMPTION PROVIDED BY RULE 144 UNDER THE SECURITIES ACT FOR RESALE OF THE DEPOSITED SECURITIES OR THE RULE 144A PEGATRON GDSs.

**Rule 144A Beneficial Ownership Certification in Connection with
the Exchange of
Rule 144A Pegatron Entitlements for Rule 144A Pegatron GDSs**

We refer to the Depository's Notice Concerning the Establishment of Pegatron GDR Programs, dated August 9, 2010 (the "Depository Notice"). Capitalized terms used, but not otherwise defined, herein shall have the meanings given them in the Depository Notice.

This Beneficial Ownership Certification is furnished to the Depository in connection with the exchange (the "Exchange") of Rule 144A Pegatron Entitlements for Rule 144A Pegatron GDSs upon the terms contemplated in the Depository Notice.

We acknowledge (or if we are acting for the account of another person, such person has confirmed to us that it acknowledges) that the Global Depository Receipts evidencing Rule 144A Pegatron GDSs (the "Rule 144A Pegatron GDRs"), the Rule 144A Pegatron GDSs and the Pegatron Shares represented thereby have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the "Securities Act").

We certify that either:

A. We are a "qualified institutional buyer" (as defined in Rule 144A under the Securities Act ("Rule 144A")), we will, at the time of our surrender of the Rule 144A Pegatron Entitlements to the Pegatron Depository and the delivery by the Pegatron Depository of the Rule 144A Pegatron GDSs to us in connection with the Exchange, be the beneficial owner of such Rule 144A Pegatron Entitlements and Rule 144A Pegatron GDSs, as applicable, and we are aware that the Rule 144A Pegatron GDSs being issued and delivered in the Exchange are subject to limitations on transfer in the "United States" and to "U.S. persons" (each as defined in Regulation S under the Securities Act ("Regulation S")).

OR

B. We are a broker-dealer acting for the account of our customer; our customer has confirmed to us that (i) (x) it is a "qualified institutional buyer" (as defined in Rule 144A), (y) at the time of its surrender of the Rule 144A Pegatron Entitlements to the Pegatron Depository and the delivery by the Pegatron Depository of the Rule 144A Pegatron GDSs to it in connection with the Exchange, it will be the beneficial owner of such Rule 144A Pegatron Entitlements and Rule 144A Pegatron GDSs, as applicable, and (z) it is aware that the Rule 144A Pegatron GDSs being issued and delivered in the Exchange are subject to limitations on transfer in the "United States" and to "U.S. persons" (each as defined in Regulation S), or (ii) (x) it is acting for the account of a "qualified institutional buyer" (as defined in Rule 144A) that, at the time of surrender of the Rule 144A Pegatron Entitlements to the Pegatron Depository and the delivery by the Pegatron Depository of the Rule 144A Pegatron GDSs in connection with the Exchange, will be the beneficial owner of such Rule 144A Pegatron Entitlements

