

Certification and Agreement of Persons Acquiring
Regulation S GDSs Upon Deposit of Shares
Pursuant to Section 2.3 of the
Regulation S Deposit Agreement¹

Citibank, N.A.
Depositary Receipts Department
388 Greenwich Street
New York, New York 10013

Re: QISDA CORPORATION

We refer to the Regulation S Deposit Agreement, dated as of July 7, 1999 as amended and supplemented from time to time prior to the date hereof (as so amended and supplemented, the "Deposit Agreement"), among Qisda Corporation (previously known as "BenQ Corporation" and "Acer Communications & Multimedia Inc.", and hereinafter, the "Company"), CITIBANK, N.A., as Depositary, and Holders and Beneficial Owners from time to time of Regulation S Global Depositary Shares (the "GDSs") evidenced by Regulation S Global Depositary Receipts (the "Receipts") issued thereunder. Capitalized terms used but not defined herein shall have the meanings given them in the Deposit Agreement.

1. This Certification and Agreement is furnished in connection with the deposit of Shares and issuance of the GDSs pursuant to Section 2.5 of the Deposit Agreement.

2. We acknowledge (or if we are a broker-dealer, our customer has confirmed to us that it acknowledges) that the Receipts, the GDSs evidenced thereby and the Shares represented thereby have not been and will not be registered under the Securities Act of 1933 (the "Act") or with any securities regulatory authority in any state or jurisdiction of the United States.

3. We certify that either:

(a) We are, or at the time the Shares are deposited and the GDSs are issued will be, the beneficial owner of the Shares being deposited and of the GDSs to be issued in respect thereof, and:

(i) we are not a U.S. person (as defined in Regulation S) and we are located outside the United States (within the meaning of Regulation S under the Act) and acquired, or have agreed to acquire and will have acquired, the Shares to be deposited outside the United States (within the meaning of Regulation S),

¹ To be used prior to effectiveness of a registration statement on Form F-6 under the Securities Act of 1933 relating to depositary shares to be issued pursuant to the Deposit Agreement following such effectiveness.

(ii) we are not an Affiliate of the Company or a person acting on behalf of such an Affiliate, and

(iii) we are not in the business of buying and selling securities or, if we are in such business, we did not acquire the Shares being deposited from the Company or any Affiliate thereof in the most recent distribution of GDSs or Shares.

OR

(b) We are a broker-dealer acting on behalf of our customer; our customer has confirmed to us that it is, or at the time the Shares are deposited and the GDSs are issued will be, the beneficial owner of the Shares being deposited and of the GDSs being issued, and:

(i) it is not a U.S. person (as defined in Regulation S under the Act) and it is located outside the United States and acquired, or has agreed to acquire and will have acquired, the Shares being deposited outside the United States,

(ii) it is not an Affiliate of the Company or a person acting on behalf of such an Affiliate, and

(iii) it is not in the business of buying and selling securities or, if it is in such business, it did not acquire the Shares being deposited from the Company or any Affiliate thereof in the most recent distribution of GDSs or Shares.

4. We agree (or if we are a broker-dealer, our customer has confirmed to us that it agrees) that prior to expiration of forty (40) days after the later of the commencement of the offering of the GDSs or the Shares by the Company or any of its Affiliates and the last closing in respect of such offering, we (or it) will not offer, sell, pledge or otherwise transfer the GDSs representing the Shares being deposited, except in an “offshore transaction” (within the meaning of Regulation S under the Act) in accordance with Regulation S under the Act.

Very truly yours,

[NAME OF CERTIFYING ENTITY]

By: _____

Name:

Title:

Date: