

R&V DRAFT
March 29, 2006

SUPPLEMENTAL AGREEMENT
(外資期貨綜合帳戶保管契約增補條款)

This Supplemental Custody Agreement ("Supplement") is entered into as of this ____ day of _____, 2006 by and between :

[_____], **Taipei Branch**, duly licensed to conduct banking business in the Republic of China ("R.O.C.") with its principal place of business located at [_____], Taipei, Taiwan, R.O.C. (the "Bank"); and

[_____], a company incorporated in [_____] (the "Customer") which has been approved as foreign institutional investor ("FINI") under the R.O.C. Regulations Governing Securities Investment by Overseas Chinese and Foreign Investors and related laws, rulings and directives (collectively, as amended and supplemented from time to time, the "Investment Regulations").

WITNESSETH

WHEREAS, the Bank and the Customer are parties to a custody agreement dated as of _____ (the "Custody Agreement"), with respect to the services described therein to be provided by the Bank to the Customer regarding certain investments made, or to be made, by the Customer as (a FINI) under the Investment Regulations;

WHEREAS, pursuant to the Guidelines for Overseas Chinese and Foreign Investors Conducting Futures Trading and related laws, ruling and directives (collectively, as amended and supplemented from time to time, the "Futures Regulations"), the Customer may conduct futures trading on the Taiwan Futures Exchange ("TAIFEX"); and

WHEREAS, the Bank and the Customer wish to supplement and amend the Custody Agreement as provided hereinbelow to facilitate the Bank providing additional services related to

futures trading to be conducted by the Customer under the Futures Regulations.

NOW, THEREFORE, the parties thereto agree as follows:

1. Definitions: All defined terms used herein, unless otherwise expressly defined herein, shall be used as defined in the Custody Agreement.

2. Regulatory Agent: The Customer has appointed the Bank to act as the Regulatory Agent of the Customer under the Investment Regulations. The Customer acknowledges that the Futures Regulations require the Regulatory Agent to act for the Customer in (a) opening futures trading accounts with the futures commission merchants ("FCMs"), (b) signing documents and agreements relating to opening futures trading accounts with FCMs, (c) opening foreign currency deposit account for futures trading ("FX Account"), (d) applying for foreign exchange conversion, including, without limitation, conversion of the foreign currency funds withdrawn from the FX Account into NT dollars for the purposes permitted by the Futures Regulations and conversion of the NT dollar funds withdrawn from the Customer's NT dollar cash account with the Bank for securities investment into the foreign currency designated in the Futures Regulations ("Designated Foreign Currency") (currently US dollars) for futures trading, (e) exercising the rights relating to the futures trading, (f) instructing the relevant FCM(s) to convert the portion of the Customer's aggregate accumulated NT dollar gains (as calculated in accordance with the formula specified in the Futures Regulations) ("Accumulated NTD Gains") into the Designated Foreign Currency (currently US dollars), if the Accumulated NTD Gains exceeds the limit set out in the Futures Regulations ("NTD Allowance"), (g) making tax payment (but not acting as a tax guarantor) and (h) applying to TAIFEX or other organization designated by the TAIFEX for certificate authentication registration for the purpose of using TAIFEX electronic system to report the daily position of the Omnibus Accounts (as defined below), if applicable.

- . The Customer shall be solely responsible for the selection and appointment of FCMs and other agents of the Customer and shall timely notify the Bank of any such appointment. The Bank shall only execute brokerage agreements and other documents relating to Customer's futures trading for and on behalf of the Customer in accordance with Instructions and shall not be responsible

for any FCMs' duties, actions, omissions or solvency. The Bank will only take actions in connection with expiration or cancellation of futures and/or option contracts entered into by the Customer in accordance with Instructions.

In order to authorize the Bank to carry out the Futures Agent Functions, the Customer shall execute in favor of the Bank and deliver to Bank a power of attorney substantially in the form of SCHEDULE A attached hereto. All terms and conditions of the Custody Agreement applicable to the Regulatory Agent and the Agent Functions shall apply to and govern the Futures Agent Functions.

In its capacity as Regulatory Agent, the Bank shall, to the extent the assistance of the Regulatory Agent is legally required therefor, assist the Customer in obtaining all required R.O.C. governmental approvals necessary in connection with the Customer's futures trading on TAIFEX.

3. Omnibus Account: If, and only if the Customer is legally permitted under the Futures Regulations to open one or more than one omnibus account ("Omnibus Accounts") with the FCMs for trading futures for the Customer's individual overseas Chinese and foreign clients ("Underlying Clients") (not for the Customer's proprietary trading) on TAIFEX, the Bank may open Omnibus Accounts with the relevant FCMs in accordance with the Instructions and the Futures Regulations.

4. Customer Acknowledgement and Agreement: With respect to the futures trading to be conducted by the Customer **(and/or by the Underlying Clients through the Omnibus Accounts)**, the Customer hereby represents and warrants to and agrees with, the Bank as follows:

(i) The Customer shall fully comply with the Futures Regulations and the Investment Regulations. **The Customer shall also cause the Underlying Clients, if any, to comply with the Futures Regulations and the Investment Regulations.** For the avoidance of doubt, the obligation to so comply is solely the Customer's **(and the Underlying Clients')**, notwithstanding any advice the Bank may provide the Customer, for the Customer's convenience.

(ii) **The Customer acknowledges that the Futures Regulations require that prior to conducting futures**

trading through the Omnibus Accounts, each Underlying Client shall apply to the Taiwan Stock Exchange ("TSE") for offshore overseas Chinese/foreign investor registration ("TSE Registration"). In order to apply for TSE Registration, the Customer shall cause the relevant Underlying Client(s) to execute in favor of the Bank and deliver to the Bank a power of attorney substantially in the form of SCHEDULE B attached hereto.

- (iii) The Customer acknowledges that the Futures Regulations require the Bank, as the Customer's custodian bank, to act for the Customer to handle (a) payment of initial margin/margin calls of futures contracts, (b) payment of initial margins and margin calls on option's short positions and premiums on option's long positions, (c) reporting and (d) other related matters.

The Customer further acknowledges that the Futures Regulations requires that the Customer, the Bank, as the Customer's custodian bank, or the relevant FCM must report the daily positions of each Omnibus Account, if any, to TAIFEX in accordance with the Futures Regulations ("Omnibus Account Reporting"). Unless otherwise agreed by the Bank in writing, the Customer acknowledges that the Bank is not obligated to do the Omnibus Account Reporting and the Customer shall make the necessary arrangement with the relevant FCM or the Customer itself to do the Omnibus Account Reporting in accordance with the Futures Regulations.

- (iv) The Customer acknowledges that under the Futures Regulations, for both NT dollar and foreign currency denominated futures products, margin and premium must be paid and deposited by the Customer in the Designated Foreign Currency (currently US dollars) and margin must also be withdrawn by the Customer in the Designated Foreign Currency (currently US dollars).
- (v) It shall be the Customer's sole responsibility to assure that the Bank will receive sufficient cash and timely Instructions from the Customer for making premium or margin payments for the Customer. The Bank shall have no responsibility in the event that funds or Instructions are not timely received.

In the absence of contrary Instructions timely received by the Bank, the Bank is authorized by the Customer to make payment of margin calls as and when requested by FCMs. If the Customer issues contrary Instructions, it is the Customer's responsibility to make subsequent telephone calls to the Bank to notify the Bank such contrary Instructions have been transmitted, and to confirm that the Bank has received such contrary Instructions. The Bank shall be entitled, but not obligated, to act upon any contrary Instructions actually received but in respect of which no such subsequent telephone calls are made. In no event shall the Bank be responsible for the non-receipt of any contrary Instructions.

- (vi) The Customer acknowledges that the Bank may receive transaction reports provided by FCMs to the extent required by the Futures Regulations; provided, that such receipt shall not constitute a review or reconciliation or confirmation by the Bank of any such reports.
- (vii) The Customer acknowledges that the Bank is required to report to TAIEX, the Central Bank of China ("CBC") and/or other authorities the balance of the FX Account and the information relating to foreign exchange conversion of the Customer's funds and Customer's client equity in accordance with the Futures Regulations. The Bank will report the information relating to foreign exchange conversion of the Customer's funds and Customer's client equity (the "FX and Client Equity Information") based upon the information posted by the relevant FCM(s) on the designated website. The Bank shall not be liable for the consequences of any discrepancy or error or insufficiency in the FX and Client Equity Information reported by the Bank based upon information posted by the relevant FCM(s) on the designated website. The Customer shall hold the Bank harmless from, and indemnify the Bank against, all costs, expenses, liabilities, claims, penalties, interest and damages arising from or in connection with any FX and Client Equity Information reported by the Banks based on the information posted by the relevant FCM(s) on the designated website.

If the Bank agrees in writing to do the Omnibus Account Reporting, the Customer shall also hold the Bank harmless from, and indemnify the Bank against, all costs, expenses, liabilities, claims, penalties,

interest and damages arising from or in connection with the Omnibus Account Reporting.

(viii) The Customer acknowledge that if the Customer's Accumulated NTD Gains exceeds the NTD Allowance, the Bank, as the Regulatory Agent, must instruct one or more of the relevant FCM(s) to convert the excess into the Designated Foreign Currency (currently US dollars) within five business days. The Bank shall notify the Customer immediately after the Bank becomes aware of such an excess and request the Customer to notify the Bank on or prior to the deadline set by the Bank which FCM(s) the Bank is to instruct to convert the excess into the Designated Foreign Currency. If the Bank does not receive Instruction from the Customer on or prior to the deadline, the Bank shall be entitled, at the Bank's sole discretion, to designate any one or more FCM to make the conversion. In no event shall the Bank be responsible for the non-receipt of the Instruction and designation of FCM(s) for conversion of the above excess.

(ix) Unless otherwise agreed by the Bank, the Customer agrees that all Instructions in connection with the Omnibus Accounts shall be given by the Customer to the Bank and the Bank is not obligated to take any instructions from any Underlying Clients.

(x) The Customer shall provide the Bank with necessary information and documents for compliance with the Bank's reporting obligations under the Futures Regulations.

4. Headings : The headings and titles in this Supplement are provided only for convenience of reference and do not constitute a part of this Supplement.

5. Other Matters : All terms and conditions of the Custody Agreement applicable to the services rendered by the Bank where applicable, shall also apply to the Customer's investment in futures under the Futures Regulations and the Investment Regulations; provided, that, in the event of any conflict between the terms hereof and the Custody Agreement, the terms hereof shall prevail.

6. Governing Law: This Supplement shall be governed by the [] Law.

IN WITNESS WHEREOF, the parties have executed this Supplement
as of the ___ day of _____, 2006.

THE BANK :

Bank, Taipei Branch

Name :

Title :

THE CUSTOMER :

Name :

Title :

SCHEDULE A

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that, in accordance with the Guidelines for Overseas Chinese and Foreign Investors Conducting Futures Trading and related laws, ruling and directives (collectively, as amended and supplemented from time to time, the "Futures Regulations"), we, _____, a _____ organized and existing under the laws of _____ with our principal place of business at _____, do hereby constitute and appoint _____ Bank, Taipei Branch (the "Bank") as our true and lawful agent **(as agent is described in such context in the Futures Regulations)** with respect to the futures trading to be conducted by us (hereinafter, "Regulatory Agent") with full power of substitution and revocation to do all acts and execute all documents necessary or appropriate to (a) opening futures trading accounts with the futures commission merchants ("FCMs"), (b) signing agreements and documents relating to opening futures trading accounts with FCMs, (c) opening foreign currency deposit account for futures trading ("FX Account"), (d) applying for foreign exchange conversion, including, without limitation, conversion of the foreign currency funds withdrawn from the FX Account into NT dollars for the purposes permitted by the Futures Regulations and converting the NT dollar funds withdrawn from the Customer's NT dollar cash account with the Bank for securities investment into the foreign currency designated in the Futures Regulations ("Designated Foreign Currency") for futures trading, (e) exercising the rights relating to the futures trading, (f) instructing the relevant FCM(s) to convert the portion of our aggregate accumulated NT dollar gains (as calculated in accordance with the formula specified in the Futures Regulations) ("Accumulated NTD Gains") into the Designated Foreign Currency, if the Accumulated NTD Gains exceeds the limit set out forth in the Futures Regulations, (g) **making tax payment (but not acting as a tax guarantor), (h) applying to the Taiwan Futures Exchange ("TAIFEX") or other organization designated by TAIFEX for certificate authentication registration for the purpose of using TAIFEX electronic system to report the daily positions of our omnibus accounts, if applicable,** and (i) do all other acts permitted to be carried out by a Regulatory Agent under the Futures Regulations on our behalf and in our name and stead in connection with any and all of our futures trading in the R.O.C. under and as contemplated by the Futures Regulations

and all that may be connected therewith or reasonably incidental thereto.

This Power of Attorney is in addition to and does not revoke or replace any prior Power of Attorney issued to the Regulatory Agent which is on file with the R.O.C. authorities.

IN WITNESS WHEREOF, this power of attorney has been duly issued as of this ____ day of _____, 2006.

By : _____

Name :

Title:

SCHEDULE B

SCHEDULE B

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that, in accordance with the Guidelines for Overseas Chinese and Foreign Investors Conducting Futures Trading and related laws, ruling and directives (collectively, as amended and supplemented from time to time, the "Futures Regulations"), we, _____, a _____ organized and existing under the laws of _____ with our principal place of business at _____, do hereby constitute and appoint _____ Bank, Taipei Branch (the "Bank") as our true and lawful agent (hereinafter, "Regulatory Agent") with respect to the futures trading to be conducted by us through the omnibus accounts ("Omnibus Accounts") in the name of [name of the omnibus account holder] ("Omnibus Account Holder") with full power of substitution and revocation to do all acts and execute all documents necessary or appropriate to apply, for and on behalf of us, to the Taiwan Stock Exchange ("TSE") for offshore overseas Chinese/foreign investor registration ("TSE Registration") and do all other acts permitted to be carried out by a Regulatory Agent under the Futures Regulations on our behalf and in our name and stead in connection with any and all of our futures trading through the Omnibus Accounts in the R.O.C. under and as contemplated by the Futures Regulations and all that may be connected therewith or reasonably incidental thereto.

Unless otherwise agreed by the Bank and the Omnibus Account Holder in writing, we acknowledge and agree that all instructions in connection with our futures trading through the Omnibus Accounts shall be given by the Omnibus Account Holder to the Bank and the Bank is not obligated to take any instructions from us.

We will indemnify the Bank against any and all direct losses, damages or liabilities the Bank may suffer as a result of or in connection with the Bank's carrying out any functions for and on our behalf as our Regulatory Agent, unless such losses, damages or liabilities are caused by the Bank's negligence or willful misconduct.

This Power of Attorney is in addition to and does not revoke or replace any prior Power of Attorney issued to the Regulatory Agent which is on file with the R.O.C. authorities.

IN WITNESS WHEREOF, this power of attorney has been duly
issued as of this day of , 2006.

By : _____

Name :

Title :

SCHEDULE B