

Statement of Internal Control

March 4, 2005

On behalf of the COTA Commercial Bank we declare that during the period of Jan. 1, 2004 through Dec. 31, 2004 the Bank of COTA Commercial Bank did conform to the provisions of the “Enforcement Regulations for Bank internal Audit Control System” by establishing an internal controls system and carrying out risk management, and by having auditing carried out by an impartial and independent auditing unit, with reports submitted on a regular basis to the Boards of Directors and Supervisors. Careful assessment shows that with the exception of items listed in the attached chart, the internal control systems of and compliance with laws and regulations by the different units were all implemented effectively.

Attester

President : Chang Ying-Che

Compliance Officer : Lai Yi-Hsiung
and General Auditor