

CONVERSION NOTICE

To: Benq Corporation (formerly Acer Communications & Multimedia Inc.)
Attention: Eric K.Y. Yu

The undersigned owner of this Bond and as specified below hereby irrevocably exercises the option to convert this Bond, or the portion thereof designated below, in accordance with the terms of the Indenture referred to in this Bond and as specified below.

The undersigned owner of this Bond (i) agrees to receive, pursuant to the terms of the Indenture, upon conversion Shares, par value NT\$10 per share, or Entitlement Certificates (representing the right to receive Shares), of Benq Corporation (“Shares”) (as adjusted pursuant to the terms of the Indenture) and (ii) directs that such Shares or Entitlement Certificates, deliverable upon the conversion, representing any unconverted principal amount hereof, be issued and delivered to the registered holder hereof through the local agent appointed by the undersigned owner (in the case of Shares or Entitlement Certificates) unless a different name has been indicated below. If Shares or Entitlement Certificates are to be delivered registered in the name of a person other than the undersigned, the undersigned will pay all transfer taxes payable with respect thereto.

The undersigned hereby declares that all stamp, issue, registration or similar taxes and duties payable on conversion, issue or delivery of Shares, Entitlement Certificates or any other property or cash have been paid.

The undersigned hereby requests that the certificate for the Shares or any Entitlement Certificates required to be delivered upon conversion be dispatched (at undersigned's own risk and expense) to the local agent whose name and address is given below and in the manner specified below:

Name of Local Agent: _____

Address of Local Agent: _____

Contact Person: _____

Telephone No.: _____

Fax No.: _____

Manner of Dispatch: _____

(Please fill in as applicable)

CINS No. _____

ISIN No. _____

Common Code No. _____

CUSIP No. _____

[The undersigned owner of this Bond (i) agrees to receive, pursuant to the terms of the Indenture, upon conversion Shares or Entitlement Certificates (representing the right to receive

Shares) to be represented by Rule 144A GDSs (which may be Temporary Rule 144A GDSs) and (ii) directs that such Shares or Entitlement Certificates, deliverable upon conversion representing any unconverted principal amount hereof, be issued and delivered to the Custodian (in the case of Shares or Entitlement Certificates). The undersigned also represents that it has duly completed a Certificate in the form specified in the applicable Deposit Agreement and has paid any required fees of the Depository in connection with such deposit.

The undersigned owner of this Bond (i) agrees to receive, pursuant to the terms of the Indenture, upon conversion Shares or Entitlement Certificates (representing the right to receive Shares) to be represented by Unrestricted GDSs (which may be Temporary Unrestricted GDSs) and (ii) directs that such Shares or Entitlement Certificates, deliverable upon conversion representing any unconverted principal amount hereof, be issued and delivered or to the Custodian (in the case of Shares or Entitlement Certificates). The undersigned also represents that it has duly completed a Certificate in the form specified in the applicable Deposit Agreement and has paid any required fees of the Depository in connection with such deposit.]

The Conversion Date for this Bond shall be the Business Day following the Deposit Date, which day must be a Trading Day and must fall within the Conversion Period.

Fill in for: registration of Shares or Entitlement Certificates, information on the registered holder:

Social Security or Other
Taxpayer Identifying Number _____

Name of Registered Holder: _____

Street Address: _____

City, State and Zip Code:
(Please print name and address) _____

Nationality: _____

Identity number, if the
person is an ROC person: _____

The aggregate number of
Shares and Entitlement
Certificates from conversion of
Bonds that the registered holder
has previously received
since the Original Issue Date
of the Bonds: _____

Principal Amount to be Converted (if less than all):

Amount to be Converted into Shares: (or Entitlement Certificates)	US\$ _____
Amount to be Converted into Rule 144A GDSs:	US\$ _____
Amount to be Converted into Regulation S GDSs:	US\$ _____
Total Amount to be Converted:	US\$ _____

CONVERTING BOND HOLDER DETAILS:

Name: _____

Address: _____

Contact: _____

Telephone: _____

Signature: _____

Dated: _____