

## Independence Letter to Audit Committee

Date: December 28, 2015

Dynamic Electronics Co., LTD.

Dear Sirs

We have been engaged to audit the consolidated financial statements of Dynamic Electronics Co., LTD. (the "Company") for the year ended 31 December 2015.

Pursuant to EY Taiwan/EYG Independence Policy and the Code of Ethics for Professional Accountants issued by the International Federation of Accountants, we communicate at least annually with you regarding all relationships and other matters between Ernst & Young and its network firms ("Ernst & Young") and the Company that, in our professional judgment, may reasonably be thought to bear on our independence.

We are not aware of any relationships between Ernst & Young and the Company that, in our professional judgment, may reasonably be thought to bear on our independence.

This report is intended solely for the information and use of the Audit Committee of the Board of Directors, management, and others within the Company and should not be used for any other purposes.

Yours faithfully,

Ernst & Young

