

Manager
Securities Operations

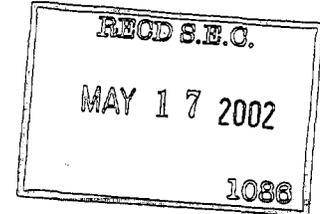
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02036633

May 17, 2002



Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED

JUN 05 2002

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FINANCIAL

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Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, AU Optronics Corp. American Depositary Shares (Each representing ten common shares, par value NT\$10.00 per share) and Common shares, par value NT\$10.00 per share (application is made for listing, not for trading, but only in connection with the registration of the American depositary shares pursuant to the requirements of the Securities and Exchange Commission). The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on May 17, 2002. Tentative listing date – May 23, 2002.

Sincerely,