

Translation

13 September 2005

To: The President

The Stock Exchange of Thailand

Re: Resolution of the board of directors' meeting on setting up of a new subsidiary

Delta Electronics (Thailand) Public Co.,Ltd., would like to notify that the Company's board of directors' meeting No. 5/2005 held on September 13, 2005 has resolved that the Company will set up a new subsidiary with the following details.

1. The date on which the transaction occurred

- Expected to be in October 2005

2. Details of the newly set up company

- Name of the company: DET Video Technology Limited (the name of the company would be changed as the final name will depend on the registration)

- Nature of the business: It is a newly set up company and 100% owned by DET International Holding Limited, the Company's wholly owned subsidiary. This new company will be registered in British Virgin Islands and the business is in trading and export of LCD TV and the related products.

- Registered and paid up capital: USD 100,000 (approx. THB 4.1 million)

- Major shareholder : DET International Holding Limited 100%

3. Volume of the transaction: 0.01% (basis used to consider is total value of return based on the total assets as of June 30, 2005)

4. Expected benefit : Tax benefit from exporting

5. Source of fund : Net profit of the Company

Yours sincerely,

Wang, Ming-Cheng /Niramol Tantipuntum

Vice Chairman /Director