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Exhibit 15

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**YIEH PHUI ENTERPRISE CO., LTD.
AND SUBSIDIARIES**

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008
AND
INDEPENDENT AUDITORS' REPORT**

Yieh Phui Enterprise Co., Ltd.

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YIEH PHUI ENTERPRISE CO., LTD.
Representation Letter

The entities that are required to be included in the combined financial statements of Yieh Phui Enterprise Co., Ltd. as of and for the year ended December 31, 2009, under the Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises are the same as those included in the consolidated financial statements prepared in conformity with the revised Statement of Financial Accounting Standards No. 7, "Consolidated Financial Statements". In addition, the information required to be disclosed in the combined financial statements is included in the consolidated financial statements. Consequently, Yieh Phui Enterprise Co., Ltd. and Subsidiaries do not prepare a separate set of combined financial statements.

Yieh Phui Enterprise Co., Ltd.

I.S. Lin
Chairman

April 21, 2010

Horwath

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Yieh Phui Enterprise Co., Ltd.
INDEPENDENT AUDITORS' REPORT

The Board of Directors and Stockholders
Yieh Phui Enterprise Co., Ltd.

We have audited the consolidated balance sheets of Yieh Phui Enterprise Co., Ltd. and its subsidiaries as of December 31, 2009 and 2008, and the related consolidated statements of income, changes in stockholders' equity and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits. As disclosed in Note 1 to the consolidated financial statements, the financial statements of certain subsidiaries were audited by other auditors. Our opinion, insofar as it relates to the amounts for such subsidiaries, is based solely on the reports of the other auditors. Such subsidiaries' financial statements reflect total assets of NT\$14,530,779 thousand, representing 22.32% of the Company's consolidated total assets as of December 31, 2008, and also reflect net sales of NT\$9,655,182 thousand, representing 16.54% of the Company's consolidated net sales for the year then ended. Also, we didn't audit the financial statements of certain long-term investments accounted for using the equity method. Our opinion, insofar as it relates to the carrying value of such equity method investments of NT\$480,698 thousand and NT\$508,203 thousand as of December 31, 2009 and 2008, respectively, and the related investment income (loss) of (NT\$15,039) thousand and (NT\$82,383) thousand for the years ended December 31, 2009 and 2008, respectively, as well as the related information disclosed in Note 41 to the consolidated financial statements, is solely based on the reports of the other auditors.

We conducted our audits in accordance with auditing standards generally accepted in the Republic of China and "the Rules Governing the Audit of Financial Statements by Certified Public Accountants. These standards and Rules require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits and the reports of the other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audits and the other auditors' reports, these consolidated financial statements referred to above present fairly, in all material respects, the financial position of Yieh Phui Enterprise Co., Ltd. and its subsidiaries as of December 31, 2009 and 2008 and the results of their operations and their cash flows for the years then ended in conformity with the Guidelines Governing the Preparation of Financial Reports by Securities Issuers, requirements of the Business Accounting Law and Guidelines Governing Business Accounting with respect to financial accounting standards, and accounting principles generally accepted in the Republic of China.

As disclosed in Note 3 to the consolidated financial statements, on January 1, 2009, the Company adopted the newly revised Statement of Financial Accounting Standards No. 10, "Accounting for Inventories". The adoption resulted in a decrease of NT\$37,210 thousand in net income and a decrease of NT\$0.03 in earnings per share for the year ended December 31, 2009. And beginning January 1, 2008, the Company has recognized employee bonus and remuneration paid to directors and supervisors as expenses instead of appropriations from earnings according to the Interpretation (96) No.52 issued by Accounting Research and Development Foundation. The change of accounting principle resulted in an increase of NT\$5,317 in liabilities and a decrease of NT\$5,317 of in net income as of and for the year ended December 31, 2008.

HORWATH CHIEN HSING

CPA: LING-WEN HUANG

CPA: CHING-LING LEE

Kaohsiung, Taiwan, Republic of China

Dated: April 21, 2010