

Schedule Five

Lawyer's Legal Opinion

I, the lawyer, hereby issue the Legal Opinion under No. ____Announcement (dated__/__/__) of JinGuanZheng 4th Zi of the Financial Administrative Committee, in respect of the application (declaration) with the Financial Administrative Committee of Executive Yuan (hereinafter shorted as Financial Administrative Committee) by the _____Securities Investment Trust Company in the purpose of applying (declaring) for offering ____securities investment trust funds (follow-up for the __time).

In the opinion of the lawyer, the non-conformity existing in _____ Securities Investment Trust Contract and the Trust Contract Template (See the attachment for details) is reasonable and the _____ Securities Investment Trust Contract has specified such rights and interests of the beneficiaries as the Trust Contract Template has fully included through the comparison.

_____Securities Investment Trust Corporation

_____Law Office

_____ Lawyer (Signed and sealed)

R.O.C __/__/__