

AU OPTRONICS CORP  
Form 6-K  
July 27, 2007

**FORM 6-K**  
**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

**Report of Foreign Private Issuer**

**Pursuant to Rule 13a-16 or 15d-16**  
**of the Securities Exchange Act of 1934**

July 26, 2007

Commission File Number 001-31335

**AU Optronics Corp.**  
(Translation of registrant's name into English)

**No. 1 Li-Hsin Road 2**  
**Hsinchu Science Park**  
**Hsinchu, Taiwan**  
(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F  Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

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**Note:** Regulation S-T Rule 101(b)(1) only permits the submission in paper of a Form 6-K if submitted solely to provide an attached annual report to security holders.

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

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**Note:** Regulation S-T Rule 101(b)(7) only permits the submission in paper of a Form 6-K if submitted to furnish a report or other document that the registrant foreign private issuer must furnish and make public under the laws of the

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jurisdiction in which the registrant is incorporated, domiciled or legally organized (the registrant's "home country"), or under the rules of the home country exchange on which the registrant's securities are traded, as long as the report or other document is not a press release, is not required to be and has not been distributed to the registrant's security holders, and, if discussing a material event, has already been the subject of a Form 6-K submission or other Commission filing on EDGAR.

Indicate by check mark whether by furnishing the information contained in this Form, the registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes ..... No ..X...

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b):

Not applicable

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INDEX TO EXHIBITS

Item:

1. Taiwan Stock Exchange filing entitled , “The Company’s announcement of the dividend rate for stock and cash dividend”, dated July 26, 2007.
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**Signatures**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

AU Optronics Corp.

Date: July 26, 2007

By: /s/ Max Cheng

Name: Max Cheng

Title: Chief Financial Officer

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**AU Optronics Corp.  
English Language Summary**

**Subject:** The Company's announcement of the dividend rate for stock and cash dividend

**Regulation:** Published pursuant to Article 273 of the Company Law

**Date of events:** 2007/07/26

**Contents:**

1. **It is approved by the Shareholders' Meeting held on June 13, 2007 that a total of NT\$2,088,311,590 (representing 208,831,159 shares with par value of NT\$10 per share) from the retained earnings be capatilized, of which 151,479,289 shares to be allocated as shareholder dividend and 57,351,870 shares as employee profit sharing.**
  2. **The stock dividend distribution will be based on the list of shareholders registered as of the local record date of stock dividend. Each shareholder will be entitled to receive 19.9086384 shares for every 1,000 common shares held.**
  3. **In addition to the above-mentioned stock dividend, each shareholder will be entitled to receive cash dividend of NT\$199.086384 for every 1,000 common shares.**
  4. **The total capital stock will amount to NT\$78,175,528,550 representing 7,817,552,855 shares with par value of NT\$10 per share, after this capitalization plan.**
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