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Para: 'vincentluo@so-net.net.tw'
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Dear Vincent:

1) My apologies

As I had informed you in my previous email of November 15th, I was finishing an important consultancy work for which I made a complete market development and introduction for a company interested in beginning to work in the American Latin market, in this regional zone called **MERCOSUR (Uruguay, Argentina, Chile, Bolivia and Paraguay)** and since the project was guided, we also negotiate an agreement to medium term to make the supervision quarterly of the advances of the same one.

Finally, the past November 30 I concluded the work to which I should almost dedicate 3 months (September, October and November), and in these moments I am evaluating the different potential projects and the consultancy applications that have left generating in this time, inside those which obviously AIPTEK is a very interesting prospect.

For a reason of seriousness in the work, when our organization develops and executes a very important project that requires (like it was in the case that I finished) that personally I involve me in its execution, that determines that myself becomes a bottle neck, and in consequence, until it doesn't finish what I am doing, I try of exclusively to manage the other works, but I don't begin any other parallel, important and deep activity that I can take off of the main focus.

For this reason, I had not written you up to now.

You will surely understand that if I depend on a correct management of my professional time to generate my revenues, I am so careful.

If you check our previous exchange of emails that we have had, August 4rd, 2004, I sent Wayne Wang, an extensive email where I illustrated to him, about all the activities that we could do for AIPTEK.

The friend Wayne, exhibiting excellent criterion, he transferred to you my complete email, which you answered me August 26th, 2004, and in which one, you outlined me your interest in access to a complete business proposal.

Parallely to that, the September 1st, 2004, finally we close an economically very important agreement with a customer with which we was speaking from June, and which involved the development of a project that theoretically it would be executed in not more than 30 days, including trips to the exterior in the region MERCOSUR of Hispanic speech and the south of Brazil (Argentina, Brazil, Chile, Paraguay, Bolivia and Uruguay).

During the execution of the project and as a consequence of the fast access to the initial objectives and the customer's full satisfaction, our customer was redefining the initial project in real time, that which determined that more resources of our organization were required that those budgotten, and for that reason, my initial scheduling was extended.

Then, from the December 1st, I am with 100% of my skills focused to evaluate the new works that I have to develop, and such and as I promised you in my successive emails, I will grant AIPTEK the preference in my list.

In consequence I do apologize you for this delay, but this is the truth of my reality, and had not it been serious that I committed in a business plan with your company and later it did dilate, isn't it ?.

I am working now in a business proposal for your evaluation, that I hope that I finished tomorrow. Starting from that you receive it, I would be willing to wait until one week for your answer, not assuming during that time any other commitment of formal hire.

I have clear that any investment in market development should be analyzed seriously by your company.

During that week, I will also be answering other proposals and consultancy applications that we have received. I wait that one week is enough so that AIPTEK takes a decision, since we should continue working with those companies that require our services.

It is my wish that the time that I have made lose to AIPTEK will be highly rewarded with the excellent work of market development that we can carry out for your company.

2) Updating information that we have exchanged .

02/12/2004

Basically, the most substantial of emails exchange, was my August 4th, presentation and your August 25th answer.

I have read and analyzed your answer. I have also read a report based on an investigation that I requested to one of my collaborators, about which is the profile of AIPTEK, to take maximum advantage of time when I will formulate to you my business proposal.

I have seen that at the moment AIPTEK has important operations in United States, China, Taiwan and Germany. All these markets are extremely different to the Latin American market.

We have also analyzed the web sites of AIPTEK at:

<http://www.aiptek.com.tw> (Taiwán)

<http://www.aiptek.com> (U.S.A. E-commerce)

<http://www.aiptek.de/> (Alemania – Europa)

The German Web site, is very focused to the European market. It presents at initial level, a series of Spanish menus, but when we deep at inferior levels the pages are written in English or German.

The web site to online sales is also totally in German.

We have also revised that of most of the products there are specifications sheets in English and German, anything in Spanish. This sheets, are extremely basic, and they are not "sellers" since they don't contribute bigger information about applications and uses of the products, those which without a doubt help to the sale channel. They are not brochures.

Particularly I think that AIPTEK is beautiful and catching brand name that should be of easy commercialization, and that independently that AIPTEK as market strategy, have its commercialization channel OEM, it should try to be positioned like a leader brand in the Latin American market, in the same way that more than 6 years ago Kye-Genius start to work, and now is a leader in the region.

Finally, it is clear that I have already offered you a good idea of all that we can make for your company in the different areas of business development that we work.

- Localization of your products in Latin America, translation your web site to Spanish, as well as the creation of brochures and user manuals of the products where AIPTEK has more interests to market in Latin America.
- Investigation of Latin American market and preferences focused to your products, to determine the grade of competitiveness that they would be showing,
- Study of competitiveness and costs of your products
- Development distribution channels in the region, as much among the distributors of GTCO-Calcomp as in the region (mainly in Argentina, Brazil, Chile, Bolivia Paraguay and Uruguay), by means of a systematic work,
- Advice in logistics to mount an office of business, a central of regional operations and a central of regional distribution of products in some strategic point (where it is more convenient for the operative one than we will define) of Uruguay, Argentina, Chile, Paraguay or Bolivia for the whole region.

All these aspects I already commented to you previously.

This way, and with the little information that up to now I have, I will simply pass to suggest you a preliminary business plan, and to quote each one of the stages that to my criterion, we should go completing to achieve that AIPTEK will be a leader brand in the Latin American market.

3) Business Plan.

According to your information, your position in AIPTEK is responsible for the Latin American market. If you are also the responsible for the markets of Asia of the Pacific, Middle East, South Africa and the OEM/ODM division too, I think that in your hierarchization of markets, it is possible that for Latin America, you have not given the necessary focus for lack of time and possibly you must need of good help.

I ignore the penetration grade that has AIPTEK at the present time in this market, and I also ignore the objectives of your company neither the budget that prepare to reach these objectives.

It would be on my behalf a boldness to pretend that the business plan that I will propose was considered by you as a strong work base.

Nevertheless, in some way we have to begin to generate a model, and for it, I will thank you that you consider my proposal with the humility of the case.

It is obvious that as I receive more information from AIPTEK, both will be able to model a better work plan.

To be more explicit, the work document that I am elaborating and that I hope to be able to send you tomorrow, since I am tuning it, it will be the maximum effort that at the moment and without having to formalize among us a commercial agreement, a recruiting or a payment of services. I am willing to develop for AIPTEK. From that point in advance, my work will generate money for my pocket.

I reiterate you my interest of working for AIPTEK in Latin America, since as we have been able to investigate, I think that AIPTEK have not still put completely the focus in the region, surely because the effort that would require it on your behalf, would imply in principle an enormous investment that would not be profitable short term.

I think that if we can work for AIPTEK, being their eyes, hearings, technical and commercial support in Latin America, AIPTEK would minimize the effort, it would obtain information of first line and quality, and it would develop the market with an investment much more attractive cost/benefits that what would imply the transfer or the constitution of a subsidiary.

We already have the whole infrastructure to act as AIPTEK Latin America if we suited this way, and if you agree, we could make a progressive implementation of the business plan that we will propose you, and increasing our relationship grade as both parts were visualizing the results and convenience.

Therefore dear Vincent, I hope you agree with me, and when tomorrow you receive my preliminary business plan, that it is a sample free of our capacity and skills, You evaluate it at corporate level and at the brevity you give me an answer that I allow to be defined if indeed we will be able to work together in the immediate thing or if we are far from that reality.

Since I am an obsessive of the excellence and I habitually have interesting projects, only work in those opportunities of business that I find attractive and in those that I have a good coordination with my customers and controllers.

The information that I have compiled about AIPTEK, and your answers to my previous email induces me to think that we have good possibilities to achieve big successes on the whole.

I hope to see full my expectations and to overcome amply those that you can have about us.

Tomorrow, you will receive my preliminary business plan. This email is only to recapitulate that we make up to now and to notify you that I am working hardly for AIPTEK.

Kind regards

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