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Project Identification:	<i>AIPTEK - Preliminary Business Plan</i>
To:	<i>Vincent Luo</i>
Beginning date:	<i>November 30th, 2004</i>
Finalization date:	<i>December 17th, 2004</i>
Translation time:	<i>December 20th – 23rd, 2004</i>
Developed by:	<i>A/P Pedro J. Etchegaray</i>

Dear Vincent Luo:

According to that announced in my previous email dated December 2nd, 2004, I proceed to detail you my Preliminary Business Plan for AIPTEK in the Hispanic speech areas of America (North, Central and South America) and the cost of our participation in it in each one of the stages that we have defined.

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This is only the presentation of the original document entitled “Preliminary Business Plan” of 20 pages, that Etchegaray Consultores Asociados write for Aiptek, and whose content **is now the birdcall origin from ECA against Aiptek for the crime of “unfair business practice”**.

As AIPTEK has informed several times to ECA that is that she is willing to pay to ECA partially (up to now) the reclaimed sum, but since it demands in compensation the rights of the intellectual property of this document (which AIPTEK is surely using already without authorization from ECA), we (ECA) have decided to maintain under reserve the content of this work for not hindering the negotiations and also not to offer elements to AIPTEK so that it doesn't pay.

It is more than undoubtedly this document has been of enormous utility for AIPTEK, since don't one time, but several times they have insisted on obtaining the intellectual rights of its content.

If finally, after all our intense and extensive negotiations to collect our honorarium and all the expenses that it has demanded us the friendly collection administration, we didn't achieve our objective, then, this document will be included as part of the probatory documentation of the crime made by Aiptek in our against, in the instances that we are forced to begin against Aiptek in defense of our rights.

Nevertheless, the crime of Aiptek is more than demonstrated in the exchange of correspondence that from the salespersons until the highest executives in Aiptek have maintained with Mr. Pedro Etchegaray, the consultant that is author of this work.



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D) The future of our relationship

1.0) Cost of this job.

The formulation of this Preliminary Business Plan has implied for us, an investment of resources of the order of U\$S 3.500,00 (three thousand five hundred dollars U.S.A.).

The only justification so that we accomplish this bet, it is that we have evaluated the potential of AIPTEK as organization and as company with possibilities of success in the region, and we think that you will not only find the present proposed very attractive, but rather also, it will be the reason to begin a working relationship.

If we are mistaken, we will only have lost that amount, but if we are right, we are sure that we will be able to reach big targets together.

The target of this effort is to show to AIPTEK as us would develop your business in the region, in a term of 6 months, so that, if AIPTEK shares our optics, we can begin together a business relationship with objectives concrete and mutual benefit.

As previously we have informed you, from November 30th, 2004, we have been devoted to analyze different applications of consultancies and business development that have receiving and accumulating in the last 3 months, process in which we are.

2.0) Conditions to work together

To work for AIPTEK, it is fundamental that we have the confirmation that AIPTEK shares the Preliminary Business Plan that we are presenting here.

If this is true, and if the costs that we have detailed initially are attractive so that AIPTEK considers it as a 6 months project of market development in the America that speaks Spanish, the next step that we need is to have the approval of you and to begin the implementation of this work from the basic point of the Stage #1.



That is the best form to begin to work and to know us, so that both organizations we can measure the offered results and if they are satisfactory to continue advancing in that plan to arrive quickly to the point #3,

That is the best form to begin to work and to know us, so that both organizations we can measure the offered results and if they are satisfactory to continue advancing in that road to arrive to the point quickly 3 of the plan, which can be developed in parallel form to the work of the points #1 and #2, or if you prefer it, once it has finished executing those.

If on the contrary, AIPTEK thinks different form to how we perceive the market, we are always willing to ear different opinions to ours if they have an argument base that allows adapting.

Our experience however is that "the formula" for the success in these markets is the one that we propose and the other roads are not more than a delay.

In our professional life, we have never worked inside, neither for any organization with the one that we don't share the objectives of success. We don't like to fail, and therefore, we don't apply in development of projects that although they can be attractive from the economic point of view, we consider "apriori" that will fail. Fortunately, we are in situation of selecting the opportunities where to dump our efforts, and we prefer to work in syntony with our occasional customer.

3.0) Next step

3.1) How to hire us?

Finally AIPTEK has now to take the decision.

We are in the consultancy business in market development and formation of channel distribution channel for many years.

We know clearly the costs that our competition quotes for similar services (that it is very little because they are very few who have the capacity and commercial preparation, technique and the knowledge of the market to make it), and therefore, we discount that our budget is extremely attractive for the excellent relationship cost / benefits and the gradual form of project implementation.

If your organization considers that our Preliminary Business Plan is adapted to its objectives and budget, you have to hire us without doubting it.

Otherwise, it has been an enormous pleasure for us to be able to assist you and surely if you change your opinion you will always be willing to work together.

For us, it is only to wait an answer from AIPTEK.

To hire us, you only have to inform us that approves the present work, and to remit us the material that you want to begin to locate (web site, brochures, and presentations).

Immediately and as a reply, you will receive from us a very brief agreement making reference to this Preliminary Business Plan; with the purpose of formalize our relationship, and an estimated budget with the cost that will have the requested localization works.

As reply of our email, you will send us the signed agreement and a wire transfer funds for 50% (fifty percent) of the amount that we quote previously, whenever this amount is not less than U\$S 2.500,00 (two thousand five hundred dollars U.S.A.).

When we finish the work, we send it to you and after this, you send us a news wire transfer funds por the amount corresponding to the outstanding balance.

Regarding the other works (points 3, 4 and 5 of this Preliminary Business Plan) in each paragraph it is explained the cost and the corresponding form of payment.

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3.2) Term of offer Maintenance.

We consider that the study of this Preliminary Business Plan, and the approval of the budget presented with the methodology suggested, **is not able to require more than 30 calendars days.**

Nevertheless, in the past it has already occurred that when a customer decides hired us for a project, we already have the committed resources in other project and we should have postponed the acceptance of the work.

In consequence for mutual benefit reasons, you don't delay an answer, so this way we can start the implementation quickly.

3.3) Confirmation of interest

Finally, we will thank you that when you has analyzed this email, send us a primary answer with their comments, saying if you considers or not feasible their acceptance.

Waiting your news and taking advantage to greet you for the festivities of end of the year,
I greets you sincerely.

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