

A/P Pedro J. Etchegaray Avallone

De: A/P Pedro J. Etchegaray Avallone [etchegaray@adinet.com.uy]
Enviado el: miércoles, 20 de abril de 2005 21:53
Para: 'BenLee[???]'
Asunto: Answer to your proposal dated April 19th 2005
Importancia: Alta
Carácter: Confidencial
Datos adjuntos: 20050420.zip

Montevideo, April 20th, 2005

Honorable Ben Lee
AIPTEK International Inc.
CEO & President Assistant

No. 19 Industry E. Rd. IV, Science-Based Industrial Park, Hsin-Chu 300, Taiwan, R.O.C.

Tel: +886 (3) 5678138 x 8014 - **Fax:** +886 (3) 5771364

E-mails: BenLee@aiptek.com.tw

Website: www.aiptek.com.tw

Reference: Answer to your proposal dated April 19th 2005 according to our previous U\$S 3.500 compensation demand for abusive and disloyal business practice from Aiptek against EAC

Honorable Mr. Ben Lee:

1) Gratefulness

First of everything, I want to thank you the quick consideration that you have achieved about my requirement.

Without a doubt I have sent you too much information and probably, you have not had enough time to read whole and with the depth of the case, but in spite of it, I see that you have a quite approximate idea of how they have happened the facts.

For this motif, and to clarify more the facts, later on, I will give you some explanations that are directly related with the topic.

Nevertheless, it tranquilizes me to know that I am dialoguing with honorable people that has understood my position and for this reason I thank you your quick answer.

2) Your confusion about the email of August 4th, 2005

Although I already sent you a copy of all emails that we exchange up to now with AIPTEK, it is possible that the quick reading of the same ones, has created you some confusion, and of there you have reached some mistaken conclusion.

With all our respect, and always in the desire of contributing clarity, I will clarify a little more this topic, also making explicit reference to the **.pdf files linked** to this episode.

The hours that will be referred next, they correspond those of our server, so much for the emails sent and received.

2.1) Emails between August 3rd, 2004 - December 3rd, 2004**2.1.1) 20040803 - H1403 - Sent to Wayne Wang – Answer.pdf**

August 3rd, 2004 – Hour: 14:03 - I sent Mr. Wayne Wang, a very wide answer about the possible business possible of AIPTEK in Latin America, as well as our vision of the market and the form in that we could work together.

2.1.2) 20040804 - H0047 - Received from Wayne Wang - Introduce Vincent Luo.pdf

August 4ht, 2004 – Hour: 00:47 - Mr. Wayne Wang sends an answer by email, where he thanks the important information that in disinterested form I sent him, and he also announces me that the content of my email has been find so interesting that from these point, I will continue trying with Mr. Vincent Luo that is the responsible for AIPTEK for sales at Latin America.

2.1.3) 20040825 - H2243 - Received from Vincent Luo - Comments about the 10 points of my previous email.pdf

August 25th, 2004 – Hour 22:43 - Mr. Vincent Luo, re-sends me my email dated August 3rd, 2004, referred previously in the point 2.1.1, expressing a wide agreement with our vision of the market in most of the points that I had referred.

In this email, clearly he requests me specific information that implies a deep elaboration, and where it generates us strongly expectation of working together in the development of the market for AIPTEK.

For your best illustration, I suggest to you that you read that answer email, and you will notice in blue color, the questions and the comments that Mr. Luo formulates on my previous email to this answer.

2.1.4) 20040826 - H1245 - Sent to Vincent Luo - Acknowledgement.pdf

August 26th, 2004 – Hour 12:45 - I respond to Vincent Luo that I am happy because both (Luo and Me) agree to work together (what already implies a relationship) and I announce him that my next answer will be more concrete on how we will be able to achieve this objective.

Textually I say: **"In principle, I see pleurably that you agree with me on many areas, and therefore, my next email, will be focused to more concrete things to be able to begin a relationship of business. I am only sending you this email so that you know that I have received your answer and that I will analyze it attentively. Surely next week you will have my news"**.

2.1.5) 20040826 - H1253 - Received from Vincent Luo – Answer.pdf

August 26th, 2004 – Hour 12:53 - That same day, Mr. Luo answers me textually:

"Dar Pedro,

Thanks for your prompt reply.

I am happy to have more detailed discussion with you about the kick-off model and plan.

BR,

Vincent"

In this brief answer from Mr. Luo, again reference is made to the confirmation request of a "plan" and working "model". The interest is also reiterated in starting quickly this plan. It is very clear.

You will also be able to notice that the level of information requested before in the email referred as **2.1.3**, exceeds what we could define as simple information, and it demands a Professional treatment.

In definitive, he repeats once again of the will of making business with us. It is that insistent interest that will repeat several times up to December 23rd, 2004, 23 the one that induced us to develop a Professional answer: the Preliminary Business Plan.

2.1.6) 20041005 - H1503 - Received from Vincent Luo - Asks for novelties.pdf

October 5th, 2005 – Hour 15:03 –Mr. Luo sends us a short email, requesting newness. Textually:

"Hello, Mr. Pedro,

It's been month I didn't hear from you. Any news?"

2.1.7) 20041005 - H1610 - Sent to Vincent Luo - Answer and notice.pdf

October 5th, 2005 – Hour 16:10 - Immediately I respond to Mr. Luo that we are finishing an important work for another customer, and that I won't be able to offer the required attention to the topic until after October 12nd.

This situation will repeat in all the later email, since the original contract with our client was continued by more time of the foreseen one (since he was very pleased with the results).

2.1.8) 20041203 - H0019 - Sent to Vincent Luo - Start Business Plan.pdf

December 3rd, 2005 – Hour 00:19 - I apologize to Mr. Luo for the suffering delays as consequence of my agreement in course, and I announce him that starting from that moment, I will develop the Business Plan according to the importance of AIPTEK to assist all the requirements outlined appropriately, in the email referred above as 2.1.3.

2.2) The later history

After this, I think that you have all facts very clear. At December 23th, 2004, I send the **20 pages Preliminary Business Plan** and up to now (because I still continue without having answer about the interest that it woke up their content) I never

received never a formal answer about their content, although that I also requested please since to Mr. Luo that didn't delay more than 30 days in their evaluation, because I was defining my professional activity for year 2005.

It is clear that if we made the effort of developing for AIPTEK the Preliminary Business Plan, it was because Mr. Luo encouraged us and it required us in having reiterated opportunities.

Regrettably, all the urgency that Mr. Luo demonstrated until obtaining our work, after it, was never reflected in assisting our reiterated applications requesting a position about this report.

As we express it in the same document, our original intention was not to charge AIPTEK the cost of this work. Our effort was guided to close a more interesting business for both, for that which we were encouraged by Mr. Luo.

We are professional.

We work based on a method and agreements. The idea was that the acceptance of our Preliminary Business Plan gave place to a contract. Instead of that we didn't obtain any answer in time and forms, and later... well, later Mr. Luo responded us inappropriately, totally outside of the friendly context that we had developed until the moment.

3) About your offer to solve this matter

I understand and I thank your interest in solving this matter. I have read your offer, analyzed the context in which it is formulated, and I have reread our Preliminary Business Plan on whose content would want a lot to know the opinion of AIPTEK again.

I thank your interest in solving this topic quickly.

In attention to it and as recognition and respect sign, I have suspended the whole activity of the day to focus me in this matter and to send you a quick and reasonable answer.

I have read your offer attentively, analyzed the context in which is expressed, and I have reread our Preliminary Business Plan again (about whose content I continue waiting the opinion from AIPTEK).

After this, I should admit you that I continue with the enormous doubt about if AIPTEK is really or not interested in developing the market in Latin America as it was outlined, as well as if it is or not in accordance with implementing our proposal. Really that it is the background question that solves this matter and not another.

For this reason, after analyzing your offer, I give an opinion that you have not read my Plan of Business detailedly, since in their own content it is the answer to your offer. Therefore, I will illustrate you in this respect to facilitate more the solution.

a) Option - Discount from U\$\$ 3.500 to U\$\$ 2.000.

You request me a discount of U\$\$ 3.500,00 (that was the sum invested by us to make the sent work December 23rd, 2004) to U\$\$ 2.000.

In our previous email, we clarify that U\$\$ 3.500,00 were the minimum amount, to settle the problem immediately and not to deepen more the conflict among companies.

Really, this amount doesn't represent for anything the cost of the resources that this topic has wasted away up to now.

Indeed, if we upgraded this quantity, with the cost additionally overturned with posteriority to the moment in that we send you the Preliminary Business Plan, we should be claiming you a much bigger quantity.

Without going farther, today I have lost my working whole day with this matter.

As you will understand given the circumstances, I hoped a reasonable explanation on your behalf, an acceptance of the birdcall and advice of payment by electronic transfer funds, or a negative to treat the matter friendly. It sincerely never went by my mind the idea that there was a negotiation on our birdcall.

The motive of the Preliminary Business Plan was to set the conditions for a contract of execution of the Plan of development of the market of several months and stages. That Plan was the discussion base, and there it is correctly financed each one of the stages of the Plan.

If the final position of AIPTEK is that it is not interested neither in the execution of that Plan neither in working with us according to the expectations that created us; then, it only corresponds without a doubt that AIPTEK as minimum pays us the U\$\$ 3.500,00 (three thousand five hundred U.S. dollars) that we claim and that with that payment we give had finished the relationship among the companies.

There are not discounts, but rather what had corresponded given the records of the facts, is that the amount was bigger.

Really, this is not negotiation object, since AIPTEK has also caused us moral damage, loss of profit and additional to maintain a negotiation.

20/04/2005

I believe dear Mr. Ben Lee that you have made a good effort, but it would speak very bad about our professional character if we accepted your offer.

Our aspiration was to work next to you executing the project that you requested. In compensation we were not well treated. If this is the situation, I believe that corresponds that AIPTEK sent us immediately the U\$S 3.500,00 claimed, avoiding that we continue losing time and resources and then we should adjust the figure for a bigger one.

Definitively we don't accept your U\$S 2.000,00, but rather for the time being, and if we solve the topic quickly, we maintain the U\$S 3.500,00 claimed originally.

b) Option - Does AIPTEK want more information?

Then we will execute the proposed plan!

Nevertheless the above-mentioned, you offer us another alternative that makes us think that AIPTEK it is already interested in working with us, and it wants that we contribute its market information, logistics, and other.

That is to say that seemingly it is interested in to obtain that information and to pay for that.

Then, we refer to our professional way of making the things again, our working method and... our Preliminary Business Plan again.

If you analyze the requirements of information that you have established us, **you will observe that the same ones are adjusted perfectly to our plan, and the form of assisting your restlessness it is executing the phases 3, 4 and 5 of the Stage #1 which were quoted individually in the pages 10 to 17 of our Preliminary Business Plan** and that we summarize in the following table:

Job costing	(3.4)		(4.1)		(5.1.1)		(5.2.1)		PBP
PBP	W.H	U\$S Cost	W.H	U\$S Cost	W.H	U\$S Cost	W.H	U\$S Cost	U\$S Total
Junior Analyst	200	5.000			88	2.200	240	6.000	13.200
Senior Analyst	100	5.000	126	6.300	44	2.200	80	4.000	17.500
Attorney			48	3.600					3.600
Web designer					25	375			375
Junior Salesman					176	1.408			1.408
Communications expenses						?????			
Trip expenses								4.250	4.250
Sub total U\$S		10.000		9.900		6.183		14.250	40.333
Scheduled real time calendar days	60		30		30		27		

Indeed, it would be also a lack of seriousness and professionalism that for U\$S 1.500 of difference (that don't correspond) we committed you to offer the information that you require us, and for which we elaborate the Preliminary Business Plan, and that it implied scientifically estimated, a work of 1.127 hours man (with different profiles) and an investment of U\$S 40.333, it is necessary to be developed in a chronogram of activities that waste 147 calendar days. **Isn't it?**

4) Finally

Analyzed the facts, your answer, and whereas clause the seemingly existent interest in developing the market, I think that 2 unique alternatives exist of solving this matter and that they are:

4.1) To pay us quickly the U\$S 3.500,00 (three thousand five hundred dollars U.S.A.) claimed originally, by of money transfer funds to my order, for example via Western Union, to the beneficiary: Pedro J. Etchegaray, Identity Document Number 1.388.570-0, under advise to us by email for your immediate collection, with which we give had finished our relationship friendly without anything that to claim us mutually.

4.2) To recognize our Preliminary Business Plan as our working guide, and to begin the execution of the point 3 of the Stage #1, what implies our recruiting.

In that case, AIPTEK would transfer us funds by U\$S 5.000 (five thousand U.S. dollars) and the technical material requested in the Preliminary Business Plan, as payment of 50% of the implementation of point 3 of Stage #1 according to the plan.

Contrary to the previous alternative, AIPTEK would not be paying a compensation, but hiring a professional work, and of that point both would develop the relationship of such business from now on, and as it was us originally inspired for Mr. Luo from a beginning, working together for the growth of the business of AIPTEK in Latin America, and continuing with the same grade of kindness and cordiality that we have tried to maintain up to now.

The indemnization is changed by a marketing investment.

Once we have finished the work (to see development of the stage 3) AIPTEK would transfer us the balance of U\$S 5.000,00 pending, totalling the quote amount of U\$S 10.000 (see page 12 of the PBP).

From our view, these they are the two possible alternatives in a friendly environment. Now that we have already exposed clearly our point of view, I would suggest and would thank you again, if previously to answer us, you could read our Preliminary Business Plan of 20 pages, and you do arrive us your opinion about it, together with your final answer.

We reiterate our disposition to maintain the relationship in a friendly tone and personally I believe that AIPTEK has understood this way, and I hope finally a favorable answer to our outline that only points to the mutual benefit., since on our behalf, we have given to AIPTEK in having reiterated opportunities, samples of our professional capacity and our good disposition toward its company.

Finally, we hope now AIPTEK takes a concrete decision that is materialized economically in a indemnization by U\$S 3.500,00 or in a recruiting for the execution of the point 3.1, by U\$S 10.000 (ten thousand dollars U.S.A.) of which it should transfer to our order in the immediate 50% that are U\$S 5.000 (five thousand dollars U.S.A.) so that we begin the suitable work.

Thanking their attention once again, I look forward to their definitive answer to our outline,

Kind regards

EAC - Etchegaray Associate Consultants

A/P Pedro J. Etchegaray

**System Analyst . Organization & Methods Analyst
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Enclosed: 9 documents zipped in one folder with all our exchange messages

De: BenLee[???] [mailto:BenLee@aiptek.com.tw]

Enviado el: martes, 19 de abril de 2005 23:03

Para: etchegaray@adinet.com.uy

CC: CharlinChen[???]

Asunto: RE: Please, confirm me if you have received mi email dated April 13rd, 2005

Carácter: Confidencial

Dear Pedro,

Thanks for your feed back.

I discussed internally and came to our conclusion that in the communication we did not request a service as such from your side, and yet, there is a corresponding misunderstanding in the email from Vincent to you dated August 4th, in which his feedback was taken by you as request, and therefore the preliminary providing of the business plan was given to Vincent.

For the business plan, I believe you put it free of charge as an offer for further exploration.

Yet, I regret to see that Vincent's response was not appropriate to certain extent.

I therefore would like to offer the following solution for this matter.

a. I would like to request a discount on the requested amount from \$3500 to \$2000, and we resolve this issue this way.

20/04/2005

- b. If a. can not be agreed with you, then I will pay a sum of \$3500, provided that you agree with us to offer more materials on Latin American markets, including channel establishment and related topics on our requests.

Please advise how you would proceed on this issue.

Best regards,

Ben Lee

From: A/P Pedro J. Etchegaray Avallone [mailto:etchegaray@adinet.com.uy]
Sent: Tuesday, April 19, 2005 8:25 PM
To: BenLee[李炳林]
Subject: RE: Please, confirm me if you have received mi email dated April 13rd, 2005
Importance: High
Sensitivity: Confidential

Mr. BenLee:

I thank you and Honorable Peter Chen a lot for your quick answer, since me interest is to know that the topic will be analyzed appropriately by AIPTEK. As I manifested it in my previous email, I hope to have an answer in the following 15 days, this means at the end of this month.

Attentive greetings

EAC - Etchegaray Associate Consultants

A/P Pedro J. Etchegaray

System Analyst . Organization & Methods Analyst - Technological consultant
System Auditor - Business and Market Development

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De: BenLee[李炳林] [mailto:BenLee@aiptek.com.tw]
Enviado el: lunes, 18 de abril de 2005 8:41
Para: etchegaray@adinet.com.uy
CC: PeterChen[陳振田]; CharlinChen[陳筱玲]; VincentLuo[駱昱森]
Asunto: RE: Please, confirm me if you have received mi email dated April 13rd, 2005
Carácter: Confidencial

Dear Mr. Etchegaray,

I have received the mail forwarded by Peter to me.

I confirm the reception, and am currently reviewing all the mails you attached and will definitely come back to you later this month as you requested in your previous mail, 14 days.

Please address to me at the mail address you receive this mail and communicate with me on this matter.

20/04/2005

Many thanks,

Ben Lee

From: PeterChen[陳振田]
Sent: Monday, April 18, 2005 5:03 PM
To: BenLee[李炳林]
Subject: FW: Please, confirm me if you have received mi email dated April 13rd, 2005
Importance: High
Sensitivity: Confidential

From: A/P Pedro J. Etchegaray Avallone [mailto:etchegaray@adinet.com.uy]
Sent: Sunday, April 17, 2005 12:51 AM
To: PeterChen[陳振田]
Subject: Please, confirm me if you have received mi email dated April 13rd, 2005
Importance: High
Sensitivity: Confidential

Honorable Peter Chen:

Last Wednesday April 13rd, 2005, I sent you the email that hereinafter reiterate, with an attachment of 1.2 MB that was a folder . zip including all emails that I have exchanged with AIPTEK.

As in the past it has happened that the Mail Server of AIPTEK filters the packages of great size, and I have not received any answer or confirmation that the email arrived to destination, I will thank to you a lot that you confirms me if indeed you have received the email to which I make reference and its attachment or not.

It is very important for me to have your reception confirmation, for what I request that you e has the kindness of simply to answer me if you have received or not the referred email.

If you had not received the email, I will thank you that you indicates me, the right email address I can send it so that it arrives to you complete with the attachment.

Waiting their answer, I greets you

EAC - Etchegaray Associate Consultants

A/P Pedro J. Etchegaray

System Analyst . Organization & Methods Analyst - Technological consultant
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20/04/2005

De: A/P Pedro J. Etchegaray Avallone [mailto:etchegaray@adinet.com.uy]

Enviado el: miércoles, 13 de abril de 2005 15:23

Para: 'Peter Chen (peterchen@aiptek.com.tw)'

Asunto: U\$S 3.500 compensation demand for abusive and disloyal business practice from Aiptek against EAC

Importancia: Alta

Carácter: Confidencial

Montevideo, April 13rd, 2005

Honorable Peter Chen

AIPTEK International Inc.

CEO & President

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E-mails: peterchen@aiptek.com.tw

Website: www.aiptek.com.tw

Reference: U\$S 3.500 compensation demand for abusive and disloyal business practice from Aiptek against EAC

Honorable Mr. Peter Chen:

1) Introduction.

My name is Pedro J. Etchegaray. I am a businessman that works mainly in the area of the technology, and I manage several companies, being a representative in Uruguay of more than 40 U.S.A. first line companies.

July 30th, 2004, I was contacted by AIPTEK through Mr. Wayne Wang, because **TecnoPyme**, one of my companies, is the representative in Uruguay of GTCO Calcomp.

Later to this contact, August 25th, 2004, we continue the relationship with AIPTEK but now, through Mr. Vincent Luo who was interested in our knowledge to develop business and market in Latin America for AIPTEK, since one of our main activities, is the Business and Market Development consultancy.

I regret deeply to have bother your attention about the matter that next I will illustrate you.

However, it is my intention to make an effort in reaching a friendly agreement with AIPTEK before choosing another alternative option that allows me to be reimbursed by the disloyal and abusive business practice of which I and my organization were victims on the part of your company, through the rash attitude of Mr. Vincent' Luo, your Account Manager for Latin America.

The documents that I am attaching to the present, are material evidente more than eloquent about the in the form in that I was abused by Mr. Luo who after requiring on my behalf more and more information, until finally obtained a Preliminary Business Plan that demanded us a great effort.

After Mr. Luo received the requested work, he didn't not even have the gracefulness of responding neither one only of our emails answering about the content of the work, but rather also, the only answer that we obtained from him, almost later 70 days, was in an absolutely offensive tone toward us.

At the moment, we think that it exists a great probability that Mr. Vincent Luo, have presented our work as own, and with it, organized their commercial strategy for Latin America, without informing to their superiors the origin of the work, and making own other people's merits (ours).

As you will surely understand, and of the analysis of the documents it arises with absolute clarity, it reached in their moment, with which Mr. Luo gave us his view about on the presented work, and the possible commercial alternatives to make business together.

Initially, we established a term of 30 days to receive an answer, considering that this time was more than enough so that an organization as AIPTEK analyzed our Business Preleiminary Plan.

After past due that term, we send a brief email to Mr. Luo, asking if there was some comment about our work, sent December 23rd, 2004.

70 days later we reiterate another email in the same tone, and finally March 2nd, 2005, I receive an answer from Mr. Luo, absolutely outside of context, and also threatening, but suspiciously, without offering us any opinion about the quality and the content of the work that we send him almost 70 days before.

The content of the received answer made us meditate on the facts, and to try to understand what it happened, inferring three (3) different possibilities.

First possibility

20/04/2005

The first possibility was to think well about the attitude of Mr. Luo, and that its nuisance could only be justified if he had not received all our previous emails, and maybe it had generated it a confusion.

Assisting this possibility, we made again another effort more, and dated March 23rd, 2005, made him arrive again to Mr. Luo, an extensive email, where we compile the whole realized exchange of emails and we give Mr. Luo the possibility to clarify the situation as well as to answer us on the content of our work, on the one which to 90 passed days, he never sent us (not even today) any answer.

Later on, March 28th, 2005, I reiterated him again the same email (First reiteration) and for last time the past April 5th, 2005, one week later.

As we are people of one only word, and as in Uruguay we have a proverb that says that "who warns he is not a traitor", and before the lack of answer of Mr. Luo, we begin with this first action: to warn to the CEO of the company what is happening. That is the meaning of this communication.

Second possibility

The second possibility, would be that Mr. Vincent Luo, abusing of our kindness, he generated deliberately expectations of materializing a business relationship between AIPTEK and us, simply to obtain more and more information in own benefit, until finally he obtained our Preliminary Business Plan.

It is also in this point very possible that this document has constituted the base of its business planning 2005 for Latin America, making merits inside AIPTEK for this apparent effort that doesn't correspond him, and that he obtained making use of one of the well-known older and more disloyal business practices.

If this was the case, we think that when AIPTEK having knowledge of this immodest action, AIPTEK should assume the responsibility for working of a manager of the international area, as well as the job costing that was commended us, and therefore, to consent to our our demand without more requirement.

Third possibility

The third possibility (that refuse to believe), it is to think that Mr. Luo simply acts according to a corporate outline of obtaining of information of the company AIPTEK that foments this type of activities.

Regrettably, the only form of confirming this, is to put in knowledge this matter to the maximum authority of AIPTEK (you), and inform you about what is happened, and waiting the corresponding answer to evaluate the situation before continuing ahead.

Personally, I didn't go a long time ago this way by a situation, and I hope all this is properly clarified at corporate level, without necessity of appealing to other roads.

I am in knowledge that to be the CEO of a great corporation like AIPTEK should not leave a lot of time for these particulars, but I hope that you or one of your collaborators can revise carefully the material that I attach and to give you summary of this situation so that you decide if our reclamation should be assisted in this friendly road, or not.

It is our interest, to leave the clearing once again that this situation was not caused by us, but rather we are the victims of an abuse on the part of AIPTEK in our good faith, and also offended.

2) Our reclamation.

Whereas clause the records, the lapsed time and the dark way with Mr. Vincent Luo has been bad to us, we inform you for this way that is our intention to receive from AIPTEK the sum of **US\$ 3.500,00 (three thousand five hundred dollars U.S.A.)** by concept of elaboration of **the Preliminary Business Plan**, being that amount, the minimum sum of resources for us invested in satisfying Mr. Luo curiosity and that it also appears declared in the **page 18 of the work (Cost of this job)**

This figure is minimum, and it is not for anything representative of the hours that we have come losing in maintaining a relationship with AIPTEK, neither neither reflective the hours invested in writing the answer to Mr. Luo of March 23rd, neither neither the effort of gathering the information so that you make a right decision.

This figure simply allows us to recover part of the Money that we invest in a wrong business, partially induced and encouraged by Mr. Luo (on behalf of AIPTEK) in having reiterated opportunities.

When you read the enclosed documentation, you will understand that we made this effort whereas clause that we were speaking with a serious company that it manifested us in having reiterated opportunities their intention of making business and that it agreed with us in all the points on how to focus the business.

It is clear that if in this whole lapsed time (from December 23rd, 2004 until today April 13rd, 2005), AIPTEK and us, we had closed some negotiation, or at least received an in agreement answer to our effort, we would not be claiming this amount, but making business that it is our target.

It is very undoubtedly that anything of it happened it.

On the other hand, if all this has been a lamentable confusion, and AIPTEK is it really interested in working with us,

20/04/2005

then according to that indicated in our Preliminary Business Plan, (see page 19 - How to hire us?) we be being hired and would we be speaking about money by work and not about a compensation for commercial abuse. It is in you to make the right decision.

If the final decision is that we won't work together in the future, we wait a money chek to the order of **PEDRO J. ETCHEGARAY of U\$S 3.500,00 (three thousand five hundred dollars U.S.A.)** and with we will give it had concluded in this level all business among both companies.

If AIPTEK decides not fulfill this minimum obligation, we will be forced to claim a bigger amount, since we will begin to invest in lawyers and other advisers, for all the roads (legal, commercial and diplomats) that are within our scope.

These things will consume a lot of resources to both parts, and they will make worse the damage of which we have been victims.

3) Your answer

We reiterate that we have arrived to this situation, after a long road, and it is not our intention that as consequence of this problem, we should be faced in other scenarios.

However, you should understand that if we don't have left any other alternative we will continue ahead with this matter until AIPTEK reimburses us in agreement form with the additional efforts that we should make.

As we know that we are dialoguing with the high-level executive of AIPTEK, we will wait a term of 15 days for a satisfactory answer.

If past this term we don't receive news of AIPTEK, we will appeal to the roads that are available to claim this amount, more those that our diplomats, commercial and attorney-at-laws, indicate us that it corresponds to a repair of this type.

4) How to contact us?

Finally, if it was your interest to converse telephonically about this matter with us, we have put to your disposition our phones, and Videocinference addresses by Hotmail, Yahoo and Skype, and with a great pleasure, we could coordinate the hour to maintain a personal conversation although it implied for us an additional effort, as consequence of the difference of 11 hours with Taiwan (Montevideo GMT -3 - Taipei GMT +8)

5) Greetings

Hoping this situation created by AIPTEK can be solved friendly, as always it was our interest, we are attaching to the present, the entirety of the sent and received messages with AIPTEK, so that the Honorable Mr. Peter Chen can evaluate the situation in its entirety.

Regards

EAC - Etchegaray Associate Consultants

A/P Pedro J. Etchegaray

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Enclosed: 32 documents zipped in one folder with all our exchange messages