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Montevideo, May 22nd, 2005

AIPTEK International Inc.

Honorable Mr. Peter Chen (CEO & President)

Honorable Mr. Ted Tung (Vice President and Spokesman)

Honorable Jacky Chen (Public Relation)

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

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Website: www.aiptek.com.tw

Reference: Updating to U\$S 10.350,00 our original birdcall for "Unfair and abusive business practices" dated April 13rd, 2005 to Peter Chen.

Honorable High Executives from AIPTEK International Inc

I bother your attention again, as well as that of the main executives of AIPTEK, making a new and last effort to reach a friendly agreement with their company, to recover in some way, a portion of the enormous effort, time and money that EAC has invested in your company, and whose only compensation has been to receive from AIPTEK an offense after another.

If you analyze my professional trajectory, and if you have a little more than time and you also analyze the abundant correspondence that I have maintained with AIPTEK and that I am attaching you, you will surely be able to notice that all my formation, my professional activity and my lifestyle have been focused in "**to BUILD.**"

I am a **builder**. I build projects, systems, distribution channels, factories, markets, always with the purpose of generating growth, satisfaction and benefits for who hire me and, of course to myself. All my life I have tried that my acts and my environment were positive and I should admit that the only fact to think of acting in another way, it go against my nature and it puts me of a terrible humor.

I think sincerely that my POSITIVE, BUILDER AND CONCILIATORY spirit, it has not been taken advantage from AIPTEK, but just the opposite.

AIPTEK shows at the present time, with its continuous abusive predicament, the unhappy privilege of putting on to me of a terrible humor, that which given my personality is a regrettable miracle.

This situation has not only affected economically to me, but also personally, in my health and in relation to my other associates in the company.

As I sensed that this could happen, I have attempted without success but with all my determination, to avoid arriving to a confrontation point without return against AIPTEK.

It is opportune to recall that I didn't look for AIPTEK, but it was in fact just the opposite, AIPTEK looked for me. In these moments, I have been deeply offended for AIPTEK who has corroded my forces and my finance only to damage my organization.

Now, my associates claim me the recovery of the resources invested in AIPTEK to build a relationship, as well as the corroded resources wasted later, trying to get paid and to recover something through a friendly agreement.

Mr. Ben Lee's attitude of not paying the arranged amount when we request it to him reiterated times and in the best terms, it determined that my associates already completely indignant against AIPTEK they appealed to request the advice of one of the most qualified Attorney at Law Firm in Uruguay, with international experience, to brake the losses and to take a belligerent position against AIPTEK.

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Consequently, we have now also to pay the honoraria of the received advice, all that which has limited my action capacity terribly and increased the amount of money that we will recover from AIPTEK.

This means that a situation that could be solved easily, and with very little money, and on which AIPTEK has already recognized several times its responsibility, now it will imply a bigger cost unavoidably for both companies, also adding the risk of finishing in a legal confrontation.

As I commented to Mr. Ben Lee, I am already in a business trip at Paraguay. The night of last Tuesday May 17th, I received from my company, two documents (that I am enclosed of this email) that have been very developing for me.

The first document (3 pages), is a detail of the hours that I had invested until beginning my trip, in assisting AIPTEK, to develop the Preliminary Business Plan, then to maintain the relationship, finally to try to get paid, then to negotiate an agreement until finally again AIPTEK didn't fulfill.

The second document, is a legal report of 10 pages, plus a copy of 19 pages of the Fair Trade Law of the R.O.C. that has had for us a cost of U\$S 3.600,00 (three thousand six hundred dollars U.S.A.) for legal advice, and that sincerely we advise to AIPTEK that reads it in depth.

I have always thought that the lawyers specialized in commercial topics, only intervene when the cunning of the parts in conflict has not been the sufficiently intelligent thing to avoid its intervention, that is to say when a part is abusing openly over the other one. Regrettably, that it is the case of AIPTEK regarding EAC.

It is clear that I have not been formed to contest neither to fight this way, since then I would be a Lawyer (something very far from my spirit). Besides this whole panorama, when my associates read the report, they recriminate me that if we had gone to the Lawyers one month ago, this topic would be already resolved

In Uruguay, the services of a Junior Attorney, have a cost of U\$S 75,00 (seventy five dollars U.S.A.) the working hour, and it is clear that as the topics are more important, this cost ascends. This case required of a International Commercial Legal specialized professionals, with linkings in Taiwan, and with experience in similar cases.

This legal report establishes that EAC has legal rights over PTEK, which can be claimed legally without more risk, since also AIPTEK has recognized several times this fact.

For 4 nights, I have read and re-read one and another time the material that I am attaching you, together with all the previous emails that are more than 50 and it seems really incredible that AIPTEK has taken the things to this end.

In this the fight of David (EAC) against Goliath (AIPTEK), Goliath is not leaving us another exit that to fight, and I don't WANT to FIGHT UNLESS I will be sure that IS NOT ANOTHER ALTERNATIVE.

Sincerely, I am VERY TIRED that AIPTEK has offended me so many times, as well as that I have had to wear away me to claim the fruit of our effort the one which also, it was developed to build a good relationship with AIPTEK, and not for generate a conflict.

For all these arguments, I am making this new and last intent with you. All my life has tried with executives of the technological area. If you are to the front of AIPTEK it is in fact because you are not a fool, but an intelligent person.

I want to think that to be this a smaller theme, you didn't put it bigger attention, and you delegated it to subordinate that, seemingly they have confused a positive, friendly person and that it looks for agreements (Me), with a complete stupid.

I am possibly wrong but I don't think that I am a fool. However, if so that AIPTEK understands that I am not a fool, we only have the alternative of fighting legally for our legitimate rights, AIPTEK should not have the smallest doubt that we will fight actively until we recover as minimum, what corresponds us for right and it has been swindled.

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I suppose that you neither are fools, and you will understand that AIPTEK one has already lost it magnifies opportunity to reach an excellent agreement, then I suppose that now you won't waste the opportunity to make at least, a good agreement.

If this doesn't occur now, possibly in some months later on, when the trial has advanced, does AIPTEK look for an agreement, which will simply be more difficult and more expensive for both, will both companies be since more committed with legal topics and lawyers than they will want to charge and collect their honorary, isn't it?.

A) The legal report and the Fair Trade Law

Attached to this email, you will be able to read the complete legal report that I have received, and that it has been the reason of my troubles and reflections in the last days.

You will understand that being of trip for important business, with interviews the whole day, I have only had time for their analysis in the night, and really this has perturbed my dream.

I have meditated a lot about this topic, and for that reason recently yesterday Saturday and today Sunday (that have something of tranquility), I have been able to dedicate time to write and I have decided to send this new agreement proposal updated and with new judgement elements that without a doubt will be very interesting for your evaluation.

I feel very satisfied to have the confirmation of legal specialists that they inform that I have acted correctly, as well as that AIPTEK has acted systematically bad.

This legal report suggests besides proposing a new intent of agreement, a route to continuing to achieve the objective of the final collection of an amount of money that has not been fixed yet.

Nevertheless, according to the comments of the Lawyers to my associates, whereas clause the fault recognition, moral damage caused, loss of profit, agreement nonfulfillment agreement and only GOD knows how many you things more, it can be an important figure for Uruguay although, surely minimum or tiny for AIPTEK that sells more than U\$S 130 millions a year.

AIPTEK already lost the "gold opportunity" to reach a friendly agreement. Now I am establishing again, a "silver opportunity" for this topic.

We want to explain to AIPTEK that every minute that EAC invests in this topic, it will be collected to AIPTEK, that each legal action will generate honoraria that they will finish being financed by AIPTEK that will also make a surely superior expense on its behalf to defend.

In short, with my constructive and positive vision, I think that all this will be a great waste of resources and money for both companies.

For this reason, I suggest with humility but firmness to AIPTEK that takes the time and the work of analyzing the enclosed documents, making the legal consultations that it understands corresponding and making a definitive decision that we will thank to you that it is communicated next week to us.

I will also thank to you that have the tact and kindness of understanding that this topic, originally was a commercial topic, then it turn a topic of money, later on it became a personal topic, when AIPTEK not completing the agreement, You have left me bad in front of my associates, and therefore, I would want you to pass again to the land where it was originated, the commercial land.

I am not of spirit to receive any offense more from AIPTEK, and as well as I have been reiterated education samples, cordiality and respect by the intelligence of my occasional spokesman, I wait a similar treatment from AIPTEK.

I reiterate that in the most intimate in my human being, I would simply want that this whole topic had simply been a confusion, and that in the future, both companies can speak on the whole of business and of as distributing utilities, instead of thinking as trying to get paid.

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Finally, it is important that AIPTEK understands that if we request a legal advice on how to solve a matter, and we pay in and of itself, it is clearly because we have full trust in our advisory ones and consequently it is very possible that follow the advice that have given us absolutely.

B) Upgrading the numbers.

In the schedule titled "Control of resources" that was remitted by my associates, appears a complete detail of the resources invested for EAC in AIPTEK until now.

As my associates informed me, my working hours were valued to only U\$S 50,00 (fifty dollars U.S.A.) that is the work hour of Senior Analyst, and not that of my function as Director of the company.

For the time being, my objective is to recover the investment and not to enrich with the situation, since this it is a new intent of friendly agreement.

In that schedule they don't figure the hours that I have invested in analyzing this situation, neither the insomnia that this has caused me, neither the form in that this comes affecting my business trip, neither any item related with a judicial demand, neither clearing the time that has taken me to edit this new proposal that has been is neither of almost all my Saturday and Sunday, that were the days that I should use to rest and to recover of a week of intense work.

Also in the schedule the U\$S 3.600,00 (three thousand six hundred dollars U.S.A.) that we have invested in legal advice have been included.

Since I understood that this report is clear, and I eat my associates they in fact requested it in English so that AIPTEK could read it, I am sending it to you so that you meditate about to it.

The updated figure of our birdcall that EXCLUSIVELY includes the detailed items until I wrote this email, it is of U\$S 10.350,00 (ten a thousand three hundred fifty dollars U.S.A.)

That is the figure that now, my lawyers and my associates hope to receive during next week to solve this matter friendly.

C) Our proposal of friendly agreement

Given the concern that Mr. Ben Lee manifested regarding our reliability, since it conditioned the payment to that we authorized the use on behalf of AIPTEK of the Preliminary Business Plan, that which I interpreted as a new offense more since up to now it has been AIPTEK who never completed anything of what promised, I propose the following that will only be executed provided AIPTEK has accepted to make the payment claimed in next week.

C.1) Authorization for AIPTEK

If AIPTEK confirms us that it will pay, I suggest that AIPTEK sent myself a model of the letter that wants that EAC write to offer you the assurance about the use and benefit of the work that it has already in its hand, our Preliminary Business Plan.

That letter will be analyzed by our lawyers and if it is correct, once we have received the money according to the instructions that appropriately impart in our previous email to Ben Lee, it will be sent you by Courier via FEDEX.

I will return to Montevideo next Wednesday May 25th, 2005, for what I will be able to collect the transfer funds, as much on Thursday as on Friday.

C.2) Recognition Letter from AIPTEK

In compensation, and since it is our interest to maintain good relationships with our customers, and since AIPTEK will use our "Preliminary Business Plan", we request that then that AIPTEK has received our authorization for FEDEX, AIPTEK sent us a letter of gratefulness and recognition for our collaboration for the same way (FEDEX).

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If it facilitates to AIPTEK in something, gladly we can compose the terms of the note, so that you approve it, although it is a simple text, far from all commercial problem, and to the only effect of our records.

C.3) Term to reach a friendly agreement

We propose a term to reach an agreement with AIPTEK that concludes next Wednesday May 25th, 2005.

We think that given the infrastructure of AIPTEK and the elements that we are contributing, 3 days are now enough so that AIPTEK achieves the consultations that it understands pertinent and have the kindness to give us a definitive answer that should be very simple: YES or NOT.

There is no longer more space for any negotiation, since due to the records of systematic non fulfillments; we don't want to invest more resources in a non conducive conversation.

As this topic it has already been very prolonged, we are setting a maximum term to solve this matter of one week. This means that independently of the exchange of correspondence that takes place, EAC should collect U\$S 10.350 (ten a thousand three hundred fifty dollars U.S.A.) as last date on Friday May 27th, at Montevideo.

C.4) important Explanation

The whole negotiation that we propose, is subordinated to that we collect the money, no more far of next Friday May 27th, 2005 at Montevideo.

If in spite of reaching a friendly agreement, the money is not collected in the suitable term, then the whole negotiation will be given had concluded and there won't be more opportunities of friendly agreement.

Also, after that date, we will upgrade the amount again with the resources that have been invested, and if there is not agreement, we will continue with the actions that we understand pertinent, taking a crystalline accounting of the expenses that they will be claimed until the last dollar to AIPTEK.

D) Payment instructions

AIPTEK can make the funds transfer through the systems MoneyGram or Western Union, that which for the difference of hours (Hsin Chu is later on 11 hours that us) it would make that on Monday May 9th, at first hour of the morning, I would already have the available money to collect.

Once I have made the collection in same day, I will send you an immediate confirmation and then... both we will file this matter definitively.

Next I detail you the address of the Banks that they work with this immediate system of payment in your city Hsin Chu, to facilitate you this work.

MoneyGram
International



01) BANK OF OVERSEAS CHINESE 28

Phone: +886 (3) 5226617 - 321 PEI TA RD
HSIN CHU, TAIWAN 300

02) BANK OF OVERSEAS CHINESE 32

Phone: +886 (2) 85221188 - 67 SEC1 CHUNG SHAN RD
HSIN CHUANG CITY, TAIWAN 242

Hours of Operation

MON - FRI : 09:00 AM to 03:30 PM

Hours of Operation

MON - FRI : 09:00 AM to 03:30 PM

Etchegaray Consultores Asociados - A/P Pedro J. Etchegaray Avallone

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03) BANK OF OVERSEAS CHINESE 58

Hours of Operation

Phone: +886 (3) 5633600
647 SEC1 KWANG FU RD
HSIN CHU, TAIWAN 300

MON – FRI : 09:00 AM to 03:30 PM



04) CATHAY UNITED BANK

Hours of Operation

Phone: +886 (3) 5241111
307 PEI-TE ROAD
HSIN CHU, TAIWAN

MON – FRI : 09:00 AM to 03:30 PM

E) Finally

We hope AIPTEK reflects on that acted, on what the spokesman interveners have already written, and we will thank that this topic is not derived any other person of your company that some of those that we have selected.

We suppose that if we are speaking with the executives of higher range of a corporation like it is AIPTEK, their word that moves millions of dollars, it won't be stained by confusion, neither you will lose time in delays for sums that without a doubt, they are ridiculous in front of the cost of their productivity.

Independently of the internal managements that AIPTEK achieves to process our reclamation, I request to you that have the kindness to send us a brief email, in which you simply confirm us that you have received the whole material that we have sent you now.

That confirmation, gives us the tranquility that the material has arrived correct and completely to destination. We wait that email as soon as posible.

I greet you with our highest respect

EAC - Etchegaray Associate Consultants

A/P Pedro J. Etchegaray

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Enclosed:	Attorney at Law Report about trial EAC against AIPTEK (10 pages)
	Textual Fair Trade Law (19 pages)
	20050517 - Control of resources – AIPTEK (3 pages)
	Messages with Peter Chen and Ben Lee (29 pages)