## Provided by: Inventec Appliances Corp

SEQ_NO	2 Date of announcement	2008/12/23	Time of announcement	16:42:41
Subject	IAC Board Decided to Provide Guarantee for InStars Multimedia Corporation			
Date of events	2008/12/23 To which item it meets	article 2 paragraph 22		
Statement	1. Date of occurrence of the event:2008/12/23 2. The company name of the party for whom the endorsements/guarantees were made, its relationship with the Company, the ceiling on the endorsements/guarantees, the original amount of endorsements/guarantees, the amount of the current additional endorsements/guarantees, the reason for the current additional endorsements/guarantees:  (1)InStars Multimedia Corporation (2)A subsidiary of IAC's 100%—owned investment company (3)NT86, 625, 510, 000 (4)NT80 (5)NT\$23,000,000 (6)To meet its funding need of business operation. 3. The content of the collateral provided by the party for whom the endorsements/guarantees were made:N/A 4. The value of the collateral provided by the party for whom the endorsements/guarantees were made:NT80 5. The capital of the party for whom the endorsements/guarantees were made according to its latest financial report:NT\$15,000,000 6. The accumulated profit/loss of the party for whom the endorsements/guarantees were made according to its latest financial report:NT\$4,837,000 7. The conditions of release of the Company from the endorsement/guarantee obligations:The date the contract is expired. 8. The date of release of the Company from the endorsement/guarantee obligations:The date the contract is expired. 9. The ratio of the amount of endorsements/guarantees to the Company's net worth according to the latest financial report as of the date of occurrence of the event:44.78% 10. The ratio of the amount of endorsement/guarantee to the business transaction amount between the Company and the company for which the endorsement/guarantee was made within the most recent fiscal year as of the date of occurrence of the event:44. T8% 10. The ratio of the aggregate amount of long term investments, endorsements/guarantees, and monetary loans extended to others to the Company's net worth according to the latest financial report:120,90%			