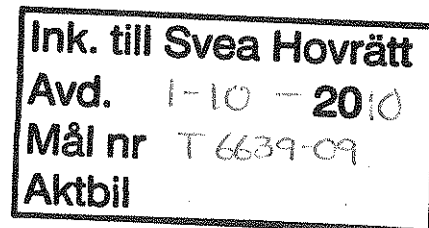




September 30, 2010



To whom it may concern:

I am the General Counsel of Acer America Corp. and Gateway, Inc. and have been well aware of the pending litigation with Mr. Lans and Uniboard AB for several years. The Acer/Gateway company group is very large and in a state of constant change also in terms of the companies within the group. Subsequent to the merger with Acer in 2007, several companies in various countries have become redundant and closed down by liquidation or other means.

In March of this year the shareholder of Gateway Europe B.V., Gateway US Retail, Inc. decided to liquidate Gateway Europe B.V.. Under a previous agreement with Gateway Inc., Gateway Europe B.V. had title to the claims against Mr. Lans and Uniboard AB. The claim was not entered in to the books of Gateway Europe B.V. as a current asset, since the claim was disputed and since we did not know and still do not know whether Mr. Lans and/or Uniboard have assets to satisfy our claim in whole or in part.

As a consequence of the liquidation, all assets of Gateway Europe B.V., including the claims against Mr. Lans and Uniboard AB, were soon thereafter and prior to 27 April 2010 distributed properly to Gateway US Retail, Inc. The intention at the time of liquidation, which was known and accepted by Gateway US Retail, Inc. and Gateway Europe B.V., was that Gateway US Retail, Inc. should assign the parts of the Gateway Europe B.V. liquidated assets to other entities within the company group where appropriate. This included the claims against Mr. Lans and Uniboard AB which, logically, were to be assigned Acer Europe B.V. which is a company group entity with substantial ongoing operations throughout Europe. It was our intention to document this properly and inform outside counsel with respect to the affected assets, including our Swedish counsel with respect to the claims against Mr. Lans and Uniboard AB. However, due to administrative error, this did not occur and claims remained with Gateway US Retail, Inc.

I was alerted by our counsel in Sweden, Mr. Jonas Benedictsson, in the early morning of 28 September 2010, and I instantly contacted the relevant persons and got them to confirm our previous agreement in writing. In drafting the Assignment Agreement document, we were assisted by corporate partner Mr. Carl Svernlöv, of Baker & McKenzie in Sweden. The Assignment Agreement document was signed on 28 and 29 September 2010.



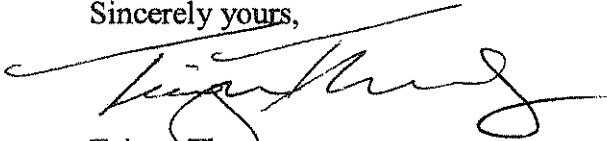
September 30, 2010
Page 2

The Assignment Agreement document looks a bit strange in terms of smaller print on page one than on page two. This is due to the fact that the document has been scanned several times and subject to detail edits in between.


I can however confirm that the Assignment Agreement document attached to this letter - and initialed by me - has been properly executed by persons authorized at the relevant time and that the Assignment Agreement document properly reflects our intention and agreement back in March of this year. Final confirmation of Acer Europe B.V. as the assignee was obtained in the course of 28 September 2010.

I am willing and available to appear on telephone before the court and confirm under oath that the contents of this letter are true and accurate.

Sincerely yours,

A handwritten signature in cursive script, appearing to read 'Teigue Thomas', written over a horizontal line.

Teigue Thomas
General Counsel
Acer America Corp. and Gateway, Inc.

A small, circular, hand-drawn mark or stamp located in the bottom right corner of the page.

ASSIGNMENT AGREEMENT

This Assignment Agreement (the "Agreement") records the agreement as entered into as of 1 July 2010 (the "Effective Date"), by and between:

(1) Gateway US Retail, Inc., reg. no. 2938528, 7565 Irvine Center Drive, Irvine, California 9261; and Gateway Europe BV, reg. no. 34202324, Prins Bernhardplein 200, 1097 JB Amsterdam, the Netherlands; and Gateway, Inc., reg. no. 2251983, 7565 Irvine Center Drive, Irvine, California 92618 (the "Assignors"), and

(2) Acer Europe B.V., reg. no. 16084594, Europalaan 89, 5232BC, Hertogenbosch, the Netherlands, (the "Assignee")

(each a "Party" and collectively the "Parties")

BACKGROUND

- A. Gateway Europe B.V., a wholly-owned subsidiary of Assignor, Gateway US Retail, Inc., is the claimant in a case lodged with the Svea Court of Appeal (Sw. *Svea Hovrätt*) against Mr. Håkan Lans and Uniboard AB with respect to recovery of costs (case no. T 6639-09).
- B. Gateway Europe B.V.'s claim against Mr. Håkan Lans and Uniboard AB as defined under Section A is hereinafter referred to as the "Claim".
- C. Gateway Europe B.V. initiated liquidation on 15 March 2010. As a consequence of the liquidation, the remaining assets of Gateway Europe B.V., including the Claim, were distributed to Gateway US Retail, Inc. before 27 April 2010.
- D. The Assignors in turn wished to assign the Claim on to the Assignee and the Assignee wished to accept such assignment.

The Parties therefore agreed as follows.

1. Assignment

The Assignors hereby assign the Claim to the Assignee as of the Effective Date.

The Parties hereby confirm that this Agreement causes the Assignee to be the rightful and sole holder of the Claim as of the Effective Date and enables the Assignee to pursue the Claim and enforce any and all rights arising out of the Claim against Mr. Håkan Lans and Uniboard AB and to substitute Gateway Europe B.V. as plaintiff in the Swedish proceedings referenced above. Each Party hereby undertakes to execute any additional document and take any additional actions required to give effect to this assignment.



2. Governing Law

This Agreement shall be governed by the laws of Sweden.

3. Dispute Resolution

Any dispute, controversy or claim arising out of or in connection with this contract, or the breach, termination or invalidity thereof, shall be finally settled by arbitration in accordance with the Arbitration Rules of the Arbitration Institute of the Stockholm Chamber of Commerce.

The Parties have executed this Assignment Agreement in two counterparts to be effective as from the Effective Date.

Gateway US Retail, Inc


By: Teigue Thomas

Acer Europe B.V.



By: Gianfranco Lanci


By: Che-Min Tu

Gateway, Inc.


By: Teigue Thomas

Gateway Europe B.V.


By: John King

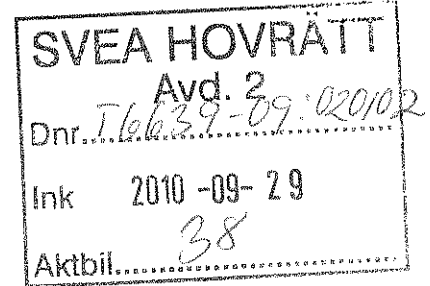


BAKER & MCKENZIE

Baker & McKenzie Advokatbyrå KB
Vasagatan 7
P.O. Box 180
SE-101 23 Stockholm, Sweden

Tel: +46 8 566 177 00
Fax: +46 8 566 177 99
stockholm@bakermckenzie.com
www.bakermckenzie.com

Svea hovrätt
Avdelning 2



2010-09-29

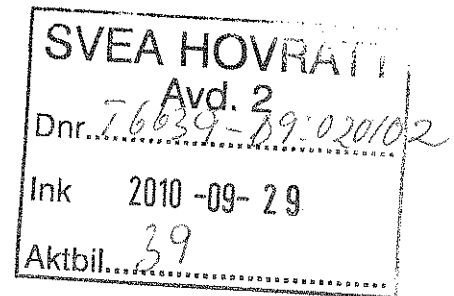
Mål T 6639-09;

Håkan Lans m .fl. J. Gateway Europe B.V.

Som förutskickats i skrift (aktbilaga 37) till hovrätten tidigare idag får jag inkomma med överlåtelseavtal, fullmakt och utdrag ur det holländska handelsregistret.

Stockholm som ovan

Jonas Benedictsson



ASSIGNMENT AGREEMENT

This Assignment Agreement (the "Agreement") records the agreement as entered into as of 1 July 2010 (the "Effective Date"), by and between:

- (1) Gateway US Retail, Inc., reg. no. 2938528, 7565 Irvine Center Drive, Irvine, California 9261; and Gateway Europe BV, reg. no. 34202324, Prins Bernhardplein 200, 1097 JB Amsterdam, the Netherlands; and Gateway, Inc., reg. no. 2251983, 7565 Irvine Center Drive, Irvine, California 92618 (the "Assignors"), and
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(each a "Party" and collectively the "Parties")

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2. Governing Law

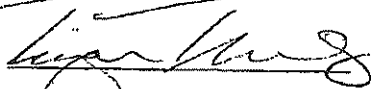
This Agreement shall be governed by the laws of Sweden.

3. Dispute Resolution

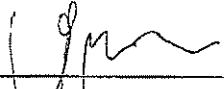
Any dispute, controversy or claim arising out of or in connection with this contract, or the breach, termination or invalidity thereof, shall be finally settled by arbitration in accordance with the Arbitration Rules of the Arbitration Institute of the Stockholm Chamber of Commerce.

The Parties have executed this Assignment Agreement in two counterparts to be effective as from the Effective Date.

Gateway US Retail, Inc

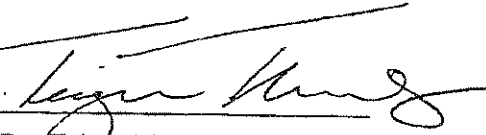

By: Teigue Thomas

Acer Europe B.V.

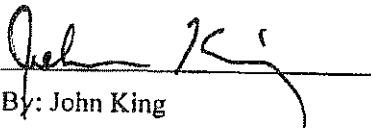

By: Gianfranco Lanci


By: Che-Min Tu

Gateway, Inc.

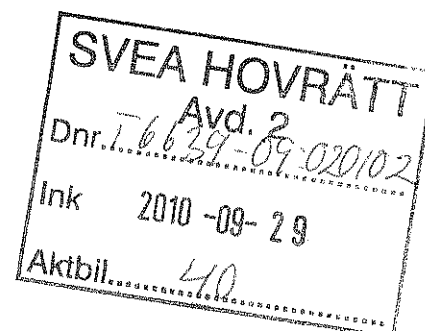

By: Teigue Thomas

Gateway Europe B.V.


By: John King

*Original upprisat
2010-10-01*

BB

**Power of Attorney**

for each of

Jan Alexanderson
 Sten Bauer
 Jonas Benedictsson
 Stefan Bessman
 Cecilia Bjelle
 Stefan Brandt
 Anders Fast
 Robert Fröman
 Leif Gustafsson
 Mattias Hedwall
 Anders Isgren
 Bo Lindqvist
 Johan Nylén
 Carl Svernlöv

Magdalena Berg
 Erik Darin
 Morvarid Dorkhan Nilsson
 Mika Punkki
 Emma Seth
 Frerik Vinstock
 Johan Zetterström

 Christofer Isaksson

of the law firm of Baker & McKenzie, Stockholm, or such person as any of them may nominate

to appear, bring action and plead on my/our behalf before courts, at places of enforcement and before other authorities in Sweden and abroad against **Mr. Håkan Lans and Uniboard AB**

or such person or persons as may otherwise be considered concerned in the matter of **claims for recovery of cost**

to appear and plead on my/our behalf in any crossaction that may be brought;

to attend to and watch over my/our rights in the above-mentioned matter on all occasions, even outside the court, when they may be in question;

to enter into arbitration agreements and appoint arbitrators on my/our behalf and to bring action and plead on my/our behalf before the arbitrators;

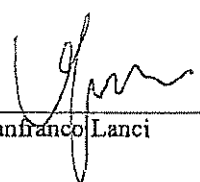
to take steps, if cause for such action exists, to have the opposite party declared bankrupt and in taking such steps and also in the bankruptcy proceedings to act and plead on my/our behalf and to exercise my/our voting right;

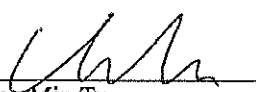
to collect, receive and receipt, except as specified below, all money and documents due to me/us in the case;

and to accept or reject settlements or composition arrangements relating to matters covered by this power of attorney both in Sweden and abroad, and approval is granted to whatever the attorney lawfully does and permits.

The power of attorney does not apply to: receipt of notice of termination, summons, cross-summons, notice of foreclosure or request for arbitration.

Signed on 29 September 2010 at Manno, Switzerland on behalf of Acer Europe B.V.


 By: Gianfranco Lanci


 By: Che-Min Tu

Original
 upprisat
 2010-09-01

0046856617799

Uittreksel

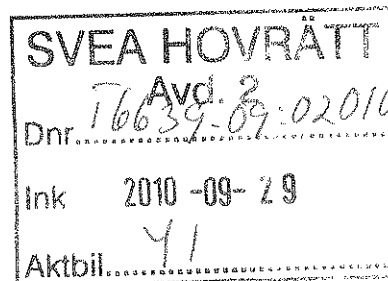
Page 1 of 2

Dossiernummer: 16084594 Blad 00001

Uittreksel uit het handelsregister van de Kamers van Koophandel
Deze inschrijving valt onder het beheer van de Kamer van Koophandel voor
Brabant

Rechtspersoon:

Rechtsvorm : Besloten vennootschap
Naam : Acer Europe B.V.
Statutaire zetel : 's-Hertogenbosch
Eerste inschrijving in het
handelsregister : 15-11-1996
Akte van oprichting : 15-11-1996
Akte laatste statuten-
wijziging : 21-09-2009
Maatschappelijk kapitaal : EUR 4.000.000,00
Geplaatst kapitaal : EUR 3.320.860,00
Gestort kapitaal : EUR 3.320.860,00

Onderneming:

Handelsnaam(en) : Acer Europe B.V.
Adres : Europalaan 89, 5232BC 's-Hertogenbosch
Telefoonnummer(s) : 0736459645
Faxnummer : 0736459696
Datum vestiging : 15-11-1996
Bedrijfsomschrijving : Houdstervenootschap
Werkzame personen : 4

Enig aandeelhouder:

Naam : Acer European Holdings B.V.
Ingeschreven in : Handelsregister te Curaçao, Nederlandse
Antillen onder nummer 75432.
Enig aandeelhouder sedert : 15-11-1996

Bestuurder(s):

Naam : Lanci, Gianfranco
Geboortedatum en -plaats : 26-09-1954, Turijn, Italië
Infunctietreding : 12-12-2003
Titel : Directeur
Bevoegdheid : Gezamenlijk bevoegd (met andere bestuurder(s),
zie statuten)
Aanvang (huidige) vertegen-
woordigingsbevoegdheid : 07-10-2004

28-09-2010 Blad 00002 volgt.
Dossiernummer: 16084594 Blad 00002

Naam : Tu, Che-Min
Geboortedatum en -plaats : 08-10-1971, Taiwan, China
Infunctietreding : 15-09-2004
Titel : Directeur
Bevoegdheid : Gezamenlijk bevoegd (met andere bestuurder(s),
zie statuten)
Aanvang (huidige) vertegen-
woordigingsbevoegdheid : 07-10-2004

Naam : Pauly, Paulus Josephus Joachim
Geboortedatum en -plaats : 10-01-1961, Eindhoven
Infunctietreding : 15-09-2004
Titel : Directeur
Bevoegdheid : Gezamenlijk bevoegd (met andere bestuurder(s),

0046856617799

Uittreksel

Page 2 of 2

zie statuten)

Aanvang (huidige) vertegenwoordigingsbevoegdheid :07-10-2004

Gevolmachtigde (n) :

Naam :Deppeler, Walter
Geboortedatum en -plaats :27-03-1957, Tegerfelder, Zwitserland
Infunctietreding :15-09-2004
Titel :Procuratiehouder
Bevoegdheid :Het doen van al hetgeen nodig is voor het vertegenwoordigen van de vennootschap bij de normale gang van zaken binnen de vennootschap en, in het bijzonder, het tekenen van alle documenten die aan overheidsinstanties getoond dienen te worden, en voorts het optreden voor de vennootschap met betrekking tot haar dochtervennootschappen (waaronder begrepen het geven van volmachten om de vennootschap te vertegenwoordigen bij algemene vergaderingen van aandeelhouders van haar dochtervennootschappen of het tekenen van toestemmingen van de aandeelhouder in verband met zulke algemene vergaderingen van aandeelhouders)

Alleen geldig indien door de kamer voorzien van een ondertekening.

28-09-2010 Blad 00003 volgt.
Dossiernummer: 16084594 Blad 00003

Woerden, 28-09-2010
Uittreksel is vervaardigd om 18.40 uur

Voor uittreksel

Bron: Uittreksel-informatie Internet. Geldt niet als uittreksel in de zin van artikel 22 lid 1 van de Handelsregisterwet 2007.



Baker & McKenzie Amsterdam N.V.
Attorneys at law, Tax advisors and Civil-Law Notaries

Claude Debussylaan 54
P.O. Box 2720
1000 CS Amsterdam
The Netherlands

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Methouane
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Rio de Janeiro
San Diego
San Francisco
Santiago
Sao Paulo
Tijuana
Toronto
Valencia
Washington, DC

WHOMEVER IT MAY CONCERN

29 September 2010

JOH/In/67200635-000001

Re: Acer Europe B.V.

This is to confirm that Mr. Gianfranco Lanci and Che-Min Tu are registered as directors ("bestuurders") of Acer Europe BV ("Company") and are jointly authorized to represent the Company. They are hence jointly authorized to execute powers of attorney on behalf of the Company

Yours sincerely,

Jeroen Hoekstra
attorney-at-law

**BAKER & MCKENZIE****Telefax**

Baker & McKenzie Advokatbyrå KB
Linnégatan 18
Box 5719
114 87 Stockholm

Tel: 08-566 177 00
Fax: 08-566 177 99
stockholm@bakermckenzie.com
www.bakermckenzie.com

Datum	2010-09-29	Telefax	
Till	Svea hovrätt Avdelning 2		08 – 561 675 09
CC	Advokat Jesper Tiberg		08 667 73 80
Från	Advokat Jonas Benedictsson		
Angående	Mål nr T 6639-09: Rotel 0205 Håkan Lans m.fl. / <u>Gateway Europe B.V.</u>		
Totalt antal sidor (inklusive denna)	8		

Brevskande

Se bifogade handlingar. Kopia har sänts per fax till advokat Jesper Tiberg.

Privat och konfidentiellt

Detta telefax är endast avsett för ovan angivna adressat. Annan får inte kopiera, vidareförmedla eller tillgodogöra sig den information telefaxet innehåller. Om Ni erhållit telefaxet av misstag ombedes Ni meddela oss per telefon och återsända originalet per post. Vi ersätter därefter Era kostnader.

STODMS421310 v1

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