

CERTIFICATION AND AGREEMENT OF CERTAIN ACQUIRORS
OF INTERNATIONAL GDSs UPON DEPOSIT OF SHARES
PURSUANT TO PARAGRAPH 1 OF THE PROVISIONS

[Date]

Citibank, N.A.,
as Depositary
GDR Department
111 Wall Street
New York, New York 10043

Re: Acer Incorporated

Dear Sirs:

Reference is hereby made to Paragraph 1 of the Provisions attached as Annex A to the Deposit Agreement, dated as of March 27, 2002 (the "Deposit Agreement"), between Acer Incorporated (the "Company"), Citibank, N.A., as Depositary, and registered holders ("Holders") and beneficial owners (the "Beneficial Owners") of International Global Depositary Shares (the "International GDSs") issued thereunder. Capitalized terms used but not defined herein shall have the meanings given to them in the Deposit Agreement.

This certification and agreement is furnished in connection with the deposit of Shares and issuance of International GDSs pursuant to Paragraph 1 of the Provisions attached as Annex A to the Deposit Agreement.

A. We acknowledge (or if we are acting for the account of another person, such person has confirmed to us that it acknowledges) that the International GDSs and the Shares represented thereby have not been and will not be registered under the Securities Act.

B. We certify that:

(a) the Shares are not restricted securities within the meaning of Rule 144(a)(3) under the Securities Act and we are, or at the time the Shares are deposited and at the time the International GDSs are issued will be, the Beneficial Owner of such Shares and of such International GDSs and (i) we are not a US person (as defined in Regulation S under the Securities Act) and we are located outside the United States (within the meaning of Regulation S) and we acquired, or have agreed to acquire and will have acquired, the Shares to be deposited outside the United States (within the meaning of Regulation S), (ii) we are not an affiliate of the Company or a person acting on behalf of such an affiliate, and (iii) we are not in the business of buying and selling securities or, if we are in such business, we did not acquire the securities to be deposited from the Company or any affiliate thereof in the initial distribution of International GDSs and Shares; or

(b) the Shares are not restricted securities within the meaning of Rule 144(a)(3) under the Securities Act and we are a broker-dealer acting on behalf of our customer; our customer has confirmed to us that it is, or at the time the Shares are deposited and at the time the International GDSs are issued will be, the Beneficial Owner of such Shares and the International GDSs, and (i) it is not a US person (as defined in Regulation S) and it is located outside the United States (within the meaning of Regulation S) and it acquired, or has agreed to acquire and will have acquired, the Shares to be deposited outside the United States (within the meaning of Regulation S), (ii) it is not an affiliate of the Company or a person acting on behalf of such an affiliate, and (iii) it is not in the business of buying and selling securities or, if it is in such business, it did not acquire the securities to be deposited from the Company or any affiliate thereof in the initial distribution of International GDSs and Shares.

C. We agree (or if we are a broker-dealer, our customer has confirmed to us that it agrees) that, prior to the expiration of 40 days after the Initial Deposit (as defined in the Deposit Agreement) or 40 days after any "secondary deposit" by the Company or any Affiliate of which we receive notice (the "Restricted Period"), we (or it) will not offer, sell, pledge or otherwise transfer such International GDSs or the Shares represented thereby except (i) to a person whom we reasonably believe (or it and anyone acting on its behalf reasonably believes) is a qualified institutional buyer within the meaning of Rule 144A under the Securities Act in a transaction meeting the requirements of Rule 144A under the Securities Act, or (ii) in accordance with Regulation S under the Securities Act, in either case in accordance with any applicable securities laws of any state of the United States. We further agree (or if we are a broker-dealer, our customer has confirmed to us that it agrees) that, if we sell or otherwise transfer (or it sells or otherwise transfers) the International GDSs or the Shares represented thereby in accordance with clause (i) above prior to the expiration of the Restricted Period, we (or our customer) will, prior to settlement of such sale, cause such Shares to be withdrawn from the International Facility in accordance with the terms and conditions of the Deposit Agreement and we (or our customer) will cause instructions to be given to the Custodian to deposit such Shares in the Rule 144A Facility and to the Depository for the issuance of Rule 144A GDSs upon receipt of the proper certification on behalf of the purchaser and otherwise in accordance with the terms and conditions of the Deposit Agreement.

Very truly,

[NAME OF CERTIFYING ENTITY]

By: _____

Title: _____