

CERTIFICATION AND AGREEMENT OF CERTAIN ACQUIRORS
OF RULE 144A 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 Rule 144A Global Depositary Shares (the "Rule 144A 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 Rule 144A 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 Rule 144A GDSs and the Shares represented thereby have not been and will not be registered under the Securities Act.

B. We certify that we are not an affiliate (as used in Rule 144 under the Securities Act) of the Company or a person acting on behalf of the Company or any affiliate thereof; and

(a) we are a qualified institutional buyer as defined in Rule 144A under the Securities Act (a "QIB") and, at the time of issuance of the GDSs referred to above, we (or one or more QIBs for whose account we are acting) will be the Beneficial Owner of such GDSs; or

(b) we are a broker-dealer acting for the account of our customer; our customer has confirmed to us that it is a QIB and either (i) at the time of issuance of the GDSs referred to above, it will be the Beneficial Owner of such GDSs, or (ii) it is acting for the account of a QIB that, at the time of issuance of the GDSs referred to above, will be the Beneficial Owner of such GDSs.

C. We agree (or if we are acting for the account of another person, such person has confirmed to us that, as the Beneficial Owner of the Rule 144A GDSs, it agrees) that we (or it) will not offer, sell, pledge or otherwise transfer the Rule 144A 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 QIB within the meaning of Rule 144A under the Securities Act in a transaction meeting the requirements of Rule 144A, (ii) in accordance with Regulation S under the Securities Act to a person other than a U.S. person (as defined in Regulation S), or (iii) in accordance with Rule 144 under the Securities Act (if available), in each case in accordance with any applicable securities laws of any state of the United States.

Very truly,

[NAME OF CERTIFYING ENTITY]

By: _____

Title: _____