

US TAX BASIS REPORTING FOR LITE-ON TECHNOLOGY CORP.

DATE of NOTICE: September 27, 2011

Lite-on Technology Corp. hereby provides the following information to its United States of America (“U.S.”) shareholders (including holders of its Depository Shares) pursuant to Section 6045B of the U.S. Internal Revenue Code of 1986, as amended (the “Code”):

COMPANY:	Lite-on Technology Corp., a company incorporated under the laws of Taiwan, Republic of China (the “ <u>Company</u> ”).
COMPANY CONTACT	<p>GDR and related information : Citibank, N.A. www.citibank.com/adr</p> <p>Institutional Investors Requests: E-mail:Liteontech.ir@liteon.com</p>
APPLICABLE SECURITIES:	<p>Common Shares of the Company (the “<u>Shares</u>”).</p> <p>Global Depository Shares (“<u>Depository Shares</u>”), each Depository Share representing 10 Shares of the Company.</p>
DEPOSITARY SHARE CUSIP NO:	<p>Rule 144A Depository Shares CUSIP No.: 536759400</p> <p>Regulation S Depository Shares CUSIP No.: 536759301</p>
SHARE ISIN NO:	TW0002301009
TYPE OR NATURE OF ORGANIZATIONAL ACTION:	<p>On July 13, 2011 the Company announced a stock distribution whereby holders of Shares would receive 5 new Shares for every 1000 existing Shares held as of the applicable record date and holders of Depository Shares would receive 5 new Depository</p>

	<p>Shares for every 100 existing Depositary Shares held as of the applicable record date.</p> <p>The record date for holders of Shares was August 9, 2011</p> <p>The record date for holders of Depositary Shares was August 8, 2011.</p>
EFFECTIVE DATE OF ORGANIZATIONAL ACTION:	<p>The effective date for holders of Shares was September 14, 2011.</p> <p>The effective date for holders of Depositary Shares was September 21, 2011.</p>
QUANTITATIVE EFFECT OF ORGANIZATIONAL ACTION:	<p>As required by Code Section 307(a), and the U.S. Treasury regulations thereunder, the U.S. tax basis of the Shares previously held by each U.S. holder of Shares (or Depositary Shares) should be allocated between the holder's existing Shares (or Depositary Shares) and the new Shares (or Depositary Shares) received in the distribution based on their respective fair market values.</p> <p>The Company has determined that the fair market value of each Depositary Share as \$14.00 on the Depositary Share distribution payment date.</p> <p>Each holder of Shares (or holder of Depositary Shares) should allocate 99.5025% of its basis in each existing Share (or Depositary Share) to each Share (or Depositary Share) received in the distribution.</p>
CODE SECTION AND SUBSECTION UPON WHICH TAX TREATMENT IS BASED:	Code Section 307(a).
REPORTABLE TAXABLE YEAR:	2011
RECOGNITION OF RESULTING	For U.S. federal income tax purposes, the Organizational Action will not result in any tax loss

LOSS FOR U.S. TAX PURPOSES:	for any holders of Shares or Depositary Shares.
IRS Circular 230 disclosure: Any tax advice contained in this communication (including any attachments or enclosures) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed in this communication. (The foregoing disclaimer has been affixed pursuant to U.S. Treasury regulations governing tax practitioners.)	