

Form **8937**

(December 2011)

Department of the Treasury
Internal Revenue Service

**Report of Organizational Actions
Affecting Basis of Securities**

OMB No. 1545-2224

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
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Lite-On Technology Corp.

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
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6 Number and street (or P. O. box if mail is not delivered to street address) of contact	886-2-8798-2888 Ext 8592	7 City, town, or post office, state, and ZIP code of contact
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caroltsai@liteon.com

21F, 392, Ruey Kuang Road, Neihu	9 Classification and description	Taipei 11492, Taiwan, ROC
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8 Date of action

September 20, 2012	9 Classification and description	Global Depository Shares ("GDSs")
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10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
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Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On July 12, 2012, the Company announced a stock distribution whereby holders of Common Shares (the "Shares") would receive 5 new Shares for every 1000 existing Shares held as of the applicable record date and holders of GDSs would receive 0.5 new GDSs for every 100 existing GDSs held as of the applicable record date. The record date for holders of Shares was August 8, 2012. The

record date for holders of GDSs was August 9, 2012. The effective date for holders of Shares was September 13, 2012 while the effective date for holders of GDSs was September 20, 2012.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ 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 GDSs) should be allocated between the holder's existing Shares (or GDSs) and the new Shares (or GDSs) received in the distribution based on their respective fair market. The Company has determined that the fair market value of each GDSs as \$14 on the GDS effective date. Each holder of Shares (or holders of GDSs) should allocate 99.5025% of its basis in each existing Shares (or GDSs) to each (or GDSs) received in the distribution.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶

Please refer to item 15.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
Please refer to item 15.

18 Can any resulting loss be recognized? ▶ For U.S. federal income tax purposes, the Organization Action will not result in any tax loss for any holders of Shares or GDSs.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable taxable year is 2012.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature ▶  Date ▶

Print your name ▶ **BROWNSON Zhu** Title ▶ **VP, Finance**

Preparer's name ▶ **Carol Tsai** Preparer's signature Date ▶

Firm's name ▶ **Life-on Technology** Check if self-employed PTIN

Firm's address ▶ **21F, 392, Ruey Kuang Road, Neihu, Taipei** Firm's EIN ▶ Phone no. **886-2-8798-2888**

Send Form 9937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054