

CONTRACT

CONTRACT NO:

DATE:

The Buyer:

Super Power Semiconductor
Room 1201, No. 1 Building,
Shixing East Street, Shijingshan,
Beijing, China.
TEL) +86 10-8879-2212 Fax) +86 10-8879-2213

The Seller:

ATTO Co., LTD
2DA-302, Shiwha Industrial Complex, Jungwang-Dong, Shiheung-City
Kyungki-Do, KOREA, 429-849
TEL) +82 31 496 7506 Fax) +82 31 499 4309

This Contract is made by and between the Buyers and Sellers based on the agreement, Quote ref: SPS – TURNKEY P1 – 04- S - 65 Oct, which was contracted on Dec. 1th 2004 , The Buyers agree to buy and the Sellers agree to sell the commodity on the terms and conditions stipulated below:

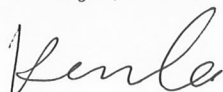
Item	Description	Qty	Unit Price	Total Amount
Bake Oven	Haedong Bakeoven	4		
in-line SEM	Hitachi, S6280	1		
Cleaning	Metron Excaliber-200	1		
Metal Etcher	Hitachi, M318SX	3		
Film Thickness Measure	KLA-Tencor, FT-750	1		
Overlay Measure	KLA-Tencor, KLA-5011	2		
Asher	Axcellis, Fusion 200ACH	1		
Oven	Part bake oven	2		
Stepper	Ultratech, UT 2244i	7		
XRF	Rigaku, 3700H	1		
Inspection	Inspex TPC8530M	2		
Wafer Sorter	STAHL, 300SA/4	2		
Film Thickness Measure	KLATencor TF-2	2		
Wet Station	DNS, WS-820C	2		
in-line SEM	Hitachi, S6280	1		
Metal Etcher	Hitachi, M318SX	2		
Implanter	Applied Material , PI-9500	2		
Stepper	Ultratech, UT 2244i	6		
XRF	Technos, TREX610T	1		

2.Total Value: 1,200,000 USD

3. SHIPMENT: By OCEAN

4.PORT OF SHIPMENT: PyeongTek, Korea

5.PORT OF DESTINATION: Tenjin, China



7.SHIPPING MARK: The Sellers mark on each package with fadeless paint the package number, gross weight/net weight, measurement and wordings: "keep away from moisture", "handle with care", "this side up" etc, and the shipping mark:

BEIEC

BEIJING, CHINA

No.1-UP

NW.--- GW.---

8.PAYMENT: :

Security Deposit : 1,000,000 RMB on Jan. 5th, 2005 (T/T in advance)

Down Payment 363,196 USD on Jan 14th, 2005 (T/T in advance)

2nd Payment 836,804USD March 14th 2005 (T/T in advance)

Warehouse cost : 9,000 USD/month should be paid to AnyEquip before 1st shipment. It should be calculated as monthly base since November 1st 2004.

Security deposit will be refundable within 1 day after confirmation of down payment.

If Down payment cannot be completed before Jan. 25th, the security deposit will be obtained by seller.

9.GUARANTEE OF QUALITY:

The Sellers guarantee that the commodity hereof is made of the best materials with first class workmanship.

Buyer acknowledges that the Equipment being sold is used, and is being sold "AS IS" "WHERE IS" with all defects entirely at Buyer's own risk and reliance solely upon Buyer's own inspection of the equipment and without reliance upon any representation or description by Seller concerning the equipment. Seller neither assumes nor authorizes any person to assume for Seller any liability in connection with the sale of the goods. Seller warrants that Buyer will acquire the Equipment sold hereunder free and clear of all liens and encumbrances and that Seller has the right to sell said Equipment. Seller will cure any breach of the foregoing warranty within a commercially reasonable time after it receives written notice of such breach from Buyer. The warranties set forth in this paragraph are the only warranties given by Seller, and SELLER MAKES NO OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR PARTICULAR PURPOSE, WHETHER OR NOT SELLER KNEW OR HAD REASON TO KNOW OF ANY SUCH PURPOSE AND ANY WARRANTY AGAINST INFRINGEMENT OF ANY INTELLECTUAL PROPERTY RIGHT OF A THIRD PARTY. SELLER WILL NOT PROVIDE ANY DOCUMENTATION, SUPPORT, ASSISTANCE, TRAINING, OR OTHER SERVICES.

THE BUYER:

Super Power Semiconductor



THE SELLER:

ATTO



Oct. 1. 10.

10.FORCE MAJEURE:

The Sellers shall not be held responsible for the delay in shipment or non-delivery of the commodity due to Force Majeure, such as war, severe flood, fire, typhoon, snowstorm and earthquake, which might occur during the process of manufacturing or in the course of loading or transit. The Sellers shall advise the Buyers immediately of the occurrence mentioned above and within fourteen (14) days thereafter the Sellers shall send by registered airmail to the Buyers a certificate of the accident issued by the Competent Government Authorities or notary the Sellers, however, are still under the obligation to take all necessary measures to hasten the delivery of the commodity. In case the accident lasts for more than ten (10) weeks, the Buyers shall have the right to cancel the Contract.

11.ARBITRATION:

All disputes arising from the execution of, or in connection with this Contract, shall be settled amicably through negotiation. In case no settlement can be reached through negotiation, the case shall then be submitted for arbitration. The location of arbitration shall be in Seoul, Korea. The arbitration shall be conducted by the Korean Commercial Arbitration Board, Seoul, Korea in accordance with its Rules of Procedure. The arbitral award shall be final and binding upon the Buyers and Sellers.

12.DAMAGES FOR LATE DELIVERY:

If the Seller fail to effect the delivery at the contracted time of shipment, the Buyers shall have the option to cancel this Contract and demand indemnification for all losses resulted therefrom, or alternatively, the Sellers may postpone delivery with the consent of the Buyers, on the condition that the Sellers pay to the Buyers damages 0.5% for every ten (10) days thereafter. But it cannot exceed total 5%. The arbitral award shall be final and binding upon the Buyers and Sellers.

13. DAMAGES FOR LATE PAYMENT:

If the Buyer fail to effect the delivery at the contracted time of payment, the Seller shall have the option to cancel this Contract and demand indemnification for all losses resulted therefrom, or alternatively, the Buyer may postpone delivery with the consent of the Seller, on the condition that the Buyer pay to the Seller damages 0.5% for every ten (10) days thereafter. But it cannot exceed total 5%. The arbitral award shall be final and binding upon the Buyers and Sellers.

15. REMARK:

This contract will be effective after confirmation of Security Deposit.

Any other contract which was made before this contract is not effective any more.

