

22. MATURITY ANALYSIS OF ASSETS AND LIABILITIES

The Company classified LED's assets and liabilities of its construction operation as current and noncurrent according to the length of the operating cycle of the construction operations. Maturity analysis of LED's related current assets and liabilities was as follows:

	December 31, 2009		
	With in One Year NT\$	Over One Year NT\$ (In Millions)	Total NT\$
Assets			
Inventories	\$ —	\$ 1,369	\$ 1,369
Deferred expenses (classified as other current assets)	—	93	93
Restricted assets	—	101	101
	<u>\$ —</u>	<u>\$ 1,563</u>	<u>\$ 1,563</u>
Liabilities			
Trade notes and accounts payable (classified as other current liabilities)	\$ 6	\$ —	\$ 6
Advance from land and building (classified as other current liabilities)	—	328	328
	<u>\$ 6</u>	<u>\$ 328</u>	<u>\$ 334</u>

	December 31, 2010		
	With in One Year NT\$	Over One Year NT\$ (In Millions)	Total NT\$
Assets			
Inventories	\$ —	\$ 1,649	\$ 1,649
Deferred expenses (classified as other current assets)	—	120	120
Restricted assets	—	169	169
	<u>\$ —</u>	<u>\$ 1,938</u>	<u>\$ 1,938</u>
Liabilities			
Payable to contractor (classified as other current liabilities)	\$ —	\$ 14	\$ 14
Advance from land and building (classified as other current liabilities)	—	507	507
	<u>\$ —</u>	<u>\$ 521</u>	<u>\$ 521</u>