



**INVITATION LETTER TO PARTICIPATE
IN THE SALE OF TRIGEM COMPUTER, INC.
THROUGH A COMPETITIVE BIDDING PROCESS**

August 7, 2006



Samhwa Accounting Corp.



Samjong KPMG FAS Inc.



Barun Law

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1. Application
2. Confidentiality Agreement
3. Letter of Commitment
4. Confirmation Regarding Receipt of the Due Diligence Reports

Attached as a Separate Document: Teaser Memorandum

I. Introduction

Samjong KPMG FAS Inc., Samhwa Accounting Corp. and Barun Law (collectively the “M&A Advisors” and Samjong KPMG FAS Inc. the “Lead Advisor”) have been retained by TriGem Computer, Inc. (the “Company”) as its M&A advisors in connection with the potential sale of the Company (the “Transaction”). The sale of the Company will be conducted pursuant to the corporate reorganization plan (the “Reorganization Plan”) agreed to by the creditors and shareholders of the Company and approved by the Suwon District Court (the “Court”) on January 5, 2006.

The M&A Advisors (may refer to the Lead Advisor depending on context) in their capacity as sell-side advisors to the Company will conduct a bidding process (the “Bidding”) in relation to the sale of the Company in accordance with the procedures set out in this letter. Interested parties who wish to participate in the Bidding (the “Prospective Bidders”) based on the information presented in this Invitation Letter, the attached Teaser Memorandum and the publicly available information of the Company are asked to follow the instructions below with respect to their participation therein. All Prospective Bidders must submit a letter of interest (“LOI”) and four of the attached forms (together with the LOI, collectively referred to as the “LOI Package”).

II. Contents of the LOI

The LOI should contain the following information. Prospective Bidders who are participating in the Transaction in the form of a consortium (“Prospective Consortium Bidders”) may submit one LOI, but must provide information on each of the below topics as they pertain to each member of the consortium.

1. Description of Prospective Bidder

Briefly describe your company and its businesses, including:

- a. Company history
- b. Address and country of domicile (if different from the corporate headquarters, please provide the same for the corporate headquarters).
- c. Stock exchange listing and market capitalization as of the date one (1) day prior to your submission of the LOI package (if applicable).
- d. Ownership structure (list of major shareholders who hold five (5) or more percent of the total outstanding and issued shares of your company).

- e. Primary business activities.
- f. Major subsidiaries or affiliates.
- g. Supporting documents substantiating your company's corporate existence, such as a certified copy of the company registry or corporate registration certificates issued in your country of incorporation or domicile and a copy of the corporate seal registry or notarization of signature (if applicable).

2. Industry and Market Knowledge/Expertise

Please describe your experience and resources in the computer and computer peripheral manufacturing and distribution industries. Also comment on your familiarity with the Korean market, making reference to any current presence/operations or history of investment (including mergers and acquisitions) in Korea.

3. Strategic Intent

Please detail your intended strategy and plans for the Company and the value enhancement you expect to bring to the existing business. Please include reference to your plans for the Company's growth, how you would restructure its businesses (if applicable) and how the acquisition of the Company would fit into your long-term business strategy. A more detailed and comprehensive business plan will be required later upon the submission of the Binding Bid.

4. Financial Resources

Please indicate your source(s) of funding for the full purchase consideration, which should include the following:

- a. Current cash and equivalents balance (evidenced by the cash balance in financial statements supplied pursuant to subsection (c) below).
- b. Financing plan, including specific details regarding sources such as equity, debt, asset sales/divestitures, assumed debt and so on. Please be sure to provide a percentage breakdown attributed to each financing component. In the case of consortiums, please also attribute each financing component to the relevant consortium member(s) responsible for obtaining such financing. Finally, please indicate any approvals, conditions and contingencies that relate to the financing.
- c. Most recent annual audited financial statements and interim financial statements for your company.

In the case of financial investors, please provide evidence substantiating the size of your fund as

well as details concerning how much of your fund is available for investment (after taking into consideration country and single investment limitations).

5. Plan to Obtain Necessary Approvals

To the extent that any potential opposition from competitors or governmental agencies such as the Korean Fair Trade Commission (“KFTC”) is anticipated, please describe your market position, your strategy as to how you will address these concerns and a detailed, realistic plan for obtaining the approvals.

6. Contact Information

Please provide the contact information (company, name, title, address, telephone, fax and e-mail) for all representatives and advisors with whom you have executed or plan to execute an engagement letter in connection with the Transaction.

III. Documents to be Submitted with the LOI

The following form documents must be submitted together with the LOI.

1. Single Prospective Bidder

- a. Application Form (Attachment 1).
- b. Confidentiality Agreement (Attachment 2)
- c. Letter of Commitment (Attachment 3)
- d. Confirmation Regarding Receipt of the Due Diligence Reports (Attachment 4)

2. Prospective Consortium Bidders

Prospective Consortium Bidders must submit the LOI of the consortium and the Consortium Application Form (in the form of Attachment 1-1) via the consortium representative (the “Consortium Representative”). The Consortium Representative shall be composed of no more than one person or entity. Each member of the Prospective Consortium Bidder must execute a Confidentiality Agreement, a Letter of Commitment and a Confirmation Regarding Receipt of the Due Diligence Reports.

IV. Deadlines, Place and Format for the Submission of the LOI Package

1. Submission Deadline : Friday, August 25, 2006, 5:00 pm (Seoul time for all dates and times herein)
2. Place of Submission: Samjong KPMG FAS Inc.
10th Floor, Star Tower,
737 Yeoksam-dong,
Gangnam-gu, Seoul 135-984, Republic of Korea
3. Submission Method : Prospective Bidders must submit in a sealed envelope one original and three copies of all documents as required in the instructions herein, either in person by the Prospective Bidder or via an authorized agent. Any documents delivered via e-mail, facsimile, postal service or any other means of delivery shall not be accepted.
4. Information Package Fee : Prospective Bidders must deposit three (3) million Korean Won (₩3,000,000, exclusive of any applicable value-added taxes, the “Information Package Fee”) to the Lead Advisor’s account below prior to the submission of the LOI Package in order to receive necessary documentation in conducting the buy-side preliminary due diligence (“Information Package”).

Bank Information: Kookmin Bank (Star Tower Branch)

Account Number: 378801-01-008222

Name on Account: Samjong KPMG FAS Inc.

V. Special Features of the Transaction Procedures

The Transaction will proceed substantially in accordance with (a) the “Guidelines for the M&A of Companies in Corporate Reorganization Proceedings,” as issued by the Seoul Central District Court and amended on October 9, 2001, (b) general procedures related to corporate reorganization, etc. and (c) generally prevailing practices followed by Korean courts in Corporate Reorganization M&A transactions. As such, Prospective Bidders are expected to be fully aware of these guidelines and procedures (for the avoidance of doubt, we have briefly explained some salient features below):

- Binding Bid** — If there should be any price adjustment to the bid following Precise Due Diligence, such adjustment will be limited to a fixed range.

- Earnest Money Deposit** — An amount equal to 5% of the Bid Price must be deposited into an account in the Company’s name, designated by the Company before the execution of the Memorandum of Understanding (“MOU”) between the Company and the Prospective Bidder.

- Contract Deposit** — Ten percent (10%) of the full purchase price must be deposited into an account in the Company’s name, designated by the Company on the date of the execution of the Definitive Agreements between the Company and the Prospective Bidder.

- Full Purchase Price Deposit** — The remainder of the full purchase price must be deposited into an account in the Company’s name, designated by the Company at least three (3) business days (all days in business days of Korean financial institutions herein) before the meeting of interested parties (e.g. creditors) is held to approve the Transaction.

VI. Procedures Following the Submission of the LOI Package

After reviewing the submitted LOI Packages and confirming the receipt of the Information Package Fee, the M&A Advisors, together with the Company, will select a number of Prospective Bidders (the “Qualified Bidders”) who will be allowed to conduct due diligence on the Company before submitting the binding bid (the “Preliminary Due Diligence”). Prospective Bidders who are selected as Qualified Bidders will be notified individually within two (2) business days of the deadline for the submission of the LOI Package.

Concurrent with this notification, the Lead Advisors will inform the Qualified Bidders of the timing of the Preliminary Due Diligence, the schedule of events following the completion of the Preliminary Due Diligence and other details relevant to preparing the Binding Bid. Concurrent with this notification, each Qualified Bidder will also receive the confidential information memorandum (the “Information Memorandum” or “IM”), the due diligence report on the Company’s assets and liabilities (the “Accounting Due Diligence Report”) prepared by KPMG Samjong Accounting Corp., the due diligence report on the Company’s current litigation and other legal issues (the “Legal Due Diligence Report”) prepared by Barun Law (Accounting Due Diligence Report and Legal Due Diligence Report collectively referred to as “Due Diligence Reports”), the instructions for submitting the bids and related documents (the “Bid Package”) as well as additional data files for Preliminary Due Diligence (the IM and Bid Package will be provided in both English and Korean while all other documentation will be provided only in Korean). In addition, The Company and M&A Advisors plan to schedule factory visits and management presentations to aid the Preliminary Due Diligence by Qualified Bidders.

However, the M&A Advisors, in its sole discretion, may notify individually the Qualified Bidders of their selection as a Qualified Bidder, provide the Information Package (prior to August 29, 2006) and give preference in choosing the factory visit and management presentation schedule upon confirming the receipt of the LOI Package and the Information Package Fee.

VII. Schedule of Events Following the Submission of the LOI Package

The schedule of events following the submission of the LOI Package is set forth below. The schedule is subject to change at the discretion of the Company and the M&A Advisors.

Events	Date
Submission of the LOI Package and deposit of Information Package Fee	Fri, August 25
Notification to Qualified Bidders	Tue, August 29
Distribution of the Information Package	Tue, August 29
Preliminary Due Diligence by Qualified Bidders	Tue, August 29 ~ Tue, September 26
Factory Visit and Management Presentation*	Wed, September 6 ~ Tue, September 19
Deadline for the submission of Binding Bids	Wed, September 27

* The factory visit and management presentation is expected to be held within one (1) day with approximately one (1) hour for factory visit and approximately two (2) hours for management presentation (including Q&A session). Detailed schedule and location of the above shall be notified individually to the Qualified Bidders.

VIII. Other Guidelines

Prospective Bidders are requested to take notice of the following:

1. Prospective Bidders must fully comprehend all matters related to the Bidding before they participate in the Bidding and must have such knowledge and experience in financial and business matters as to be capable of conducting their own due diligence investigation and independently evaluating the merits and risks of participating in the Bidding and the Transaction. The M&A Advisors assume no responsibility for determining the suitability of the Transaction for any Prospective Bidder.
2. Prospective Bidders have the sole responsibility of reviewing and verifying the information provided or to be provided by or on behalf of the M&A Advisors or the Company's other advisors (including the IM and Due Diligence Reports) and confirming the legal and factual

matters related to the Company, the Bidding and the Transaction. The M&A Advisors expressly disclaim any obligation to make an independent investigation of such information and shall not be held responsible for the accuracy, completeness, fairness or any other aspect of any of the foregoing under any circumstances. Each Prospective Bidder acknowledges and agrees that the M&A Advisors have not and will not make any representation or warranty, express or implied, as to the accuracy, completeness, fairness or any other aspect of any information provided, or to be provided, or statements made, or to be made, whether orally or in writing, in connection with the Transaction.

3. Each Prospective Bidder must acknowledge and agree that (i) neither the contents of this Invitation Letter nor any other information provided, or to be provided, or statements made, or to be made, whether orally or in writing, by or on behalf of the Company or the M&A Advisors in connection with the Transaction should be construed as investment, legal or tax advice; and that (ii) the Prospective Bidder has obtained and will obtain such independent advice as it deems appropriate.
4. The LOI Package, including the Letter of Intent, Confidentiality Agreement, Letter of Commitment and the other attached forms, will be given effect only if it is submitted to the designated address before the submission deadline, either in person by the Prospective Bidder or via an authorized agent. Any documents delivered via e-mail, facsimile, postal service or any other means of delivery shall not be accepted. However, the acceptability of any submissions past the submission deadline or the form of submission will be determined solely at the discretion of the Company and its M&A Advisors and Prospective Bidders agree not to raise any objection with regards to the foregoing for any reason whatsoever.
5. All documents, once received, may not be revoked, withdrawn, returned, replaced and/or modified without the approval of the M&A Advisors.
6. Prospective Bidders acknowledge and agree that the Company and its M&A Advisors, may select Qualified Bidders in their sole discretion, and agree not to raise any objection with regards to the foregoing for any reason whatsoever.
7. The LOI Package must be executed with the registered seal of the actual Prospective Bidder (in the case of a Prospective Consortium Bidder, with the registered seal of the Consortium Representative and each member). If a registered seal is not available or applicable, the Prospective Bidder must seek consent from the M&A Advisors to use an authorized signature,

notarization or other means.

8. After acceptance of the LOI Package, the Company may, in consultation with the M&A Advisors, select a number of Qualified Bidders. The M&A Advisors will individually notify the Qualified Bidders of such qualification and provide more information related to the Bidding. If at any time it is discovered that the Prospective Bidder (including the Consortium Representative or any consortium member(s)) was a major shareholder of the Company or was a specially-related party (as defined under Article 42 of the Regulations on Corporate Reorganization) of any such shareholder before the commencement of the Reorganization Proceedings, the Prospective Bidder shall be disqualified from participating in the Bidding.
9. The Information Package Fee is non-refundable under any circumstances unless the Prospective Bidder is not selected as a Qualified Bidder.
10. As noted in this letter, Prospective Bidders may form a consortium with other investors to participate as a consortium in the Bidding. The Prospective Consortium Bidder must designate as the Consortium Representative the party with the largest equity holding or the party who will manage the Company following its acquisition. After the selection of Qualified Bidders, the membership structure or composition of a Prospective Consortium Bidder may only be changed through the prior written approval of the Company and its M&A Advisors (but under no circumstances may the Consortium Representative be changed). Any such change without the prior written approval of the Company and its M&A Advisor may disqualify the Prospective Consortium Bidder and its members from participating in the Bidding. In principle, changes will not be allowed after submission of the Binding Bid. All members of the Prospective Consortium Bidder attest that they are aware of and acknowledge as true the information contained in the LOI package to be submitted by the Consortium Representative. All notices sent to the Consortium Representative shall be deemed to have been received by all members of the Prospective Consortium Bidder and all notices sent by the Consortium Representative to the Lead Advisor shall be deemed to have been sent by each member of the Prospective Consortium Bidder.
11. Each Prospective Bidder shall be responsible for any and all of its expenses incurred in connection with the Transaction, including fees for its advisors and agents, irrespective of whether it is selected as a Qualified Bidder or whether its participation in the Bidding is terminated at any time or for any reason. Under no circumstances may a Prospective Bidder seek reimbursement of, or compensation for, any portion of such expenses from the Company, its M&A Advisors, and the Company's or its M&A Advisors' other advisors or any of their

respective directors, officers, employees or agents.

12. Each Prospective Bidder is required to immediately inform the Lead Advisor of its financial, accounting, legal and other advisors, if so retained or to be retained.
13. Each Prospective Bidder, including consortium members, shall not be able to submit or participate in more than one LOI Package.
14. All documents submitted by Prospective Bidders shall not be returned under any circumstances.
15. Every request, submission or explanation of data and information regarding this Transaction by the Prospective Bidders must be directed to the M&A Advisors. Under no circumstances are Prospective Bidders allowed to directly contact the Company and/or its directors, officers or employees in any manner.
16. The M&A Advisors may, in their sole discretion, refuse to provide any information that they deem unnecessary or inappropriate.
17. Certain documentation in connection with this Transaction will be prepared in Korean and in English as attached thereto. The English version is intended for the sole purpose of facilitating comprehension by the Prospective Bidders, and should there exists any discrepancy in interpretation between the Korean and English versions, the Korean version shall prevail. All risks arising out of any such discrepancies will be the responsibility of the Prospective Bidders.
18. All acts, events and documentation arising out of or associated with the Bidding herein shall be governed by and construed in accordance with the laws of the Republic of Korea. All payments applicable and due hereunder shall be made in Korean Won and all documents arising out of or associated herewith shall make reference to such payments in the Korean Won amount.

IX. Closing Remarks

The Company and its M&A Advisors reserve the right to alter, postpone or cancel the schedule and procedures related to the Transaction for any reason without any prior notification and none of the Company, its M&A Advisors, the Company's or its M&A Advisors' other advisors nor any of their respective directors, officers, employees or agents shall be liable to any Prospective Bidder for any losses, damages, costs or expenses that may be incurred as a result of such alteration, postponement or cancellation.

If you have any questions regarding this Transaction, please do not hesitate to contact the individuals at the Lead Advisor listed below:

Samjong KPMG FAS Inc.

Name	Title	Telephone	Mobile	E-mail
Won Yong Jung	Managing Director	82 2 2112 0720	82 11 713 5774	wonyongjung@kr.kpmg.com
Jae Hyeon Lee	Director	82 2 2112 0714	82 11 9728 6479	jaehyeonlee@kr.kpmg.com
Chang Gyu Yoon	Manager	82 2 2112 0995	82 17 244 0615	changgyuyoon@kr.kpmg.com

On behalf of the Company, we would like to thank you for your interest in this transaction.

Samhwa Accounting Corp.

Samjong KPMG FAS Inc.

Barun Law

Representative Accountant

CEO

Representative Lawyer

Kil Won Kim

Allan Lubin Suh

Dong Kun Kim

Attachments:

[Attachment 1] Application Form for Single Prospective Bidders

[Attachment 1-1] Application Form for Prospective Consortium Bidders

[Attachment 2] Confidentiality Agreement

[Attachment 3] Letter of Commitment

[Attachment 4] Confirmation Regarding Receipt of the Due Diligence Reports

[Attachment 1]

Application
(for Single Prospective Bidders)

Attn: TriGem Computer, Inc. and M&A Advisors

Name of Applicant (Single Prospective Bidder)

Name of Company		Representative	
Tax (Resident) Registration No.		Industry	
Address			
Point of Contact (Include Title)			
Contact Information	Tel:		
	Fax:		
	E-mail:		

The undersigned submits this application for the purpose of participating in the potential sale of TriGem Computer, Inc.

Enclosures:

- [1] Letter of Intent (free form)
- [2] Confidentiality Agreement
- [3] Letter of Commitment
- [4] Confirmation Regarding Receipt of the Due Diligence Reports

August __, 2006

Address:
Company Name:
Representative: (Signature or Seal)

[Attachment 1-1]

Application
(for Prospective Consortium Bidders)

Attn: TriGem Computer, Inc. and M&A Advisors

1. Name of Consortium : _____

2. Name of Consortium Representative

Name of Company		Representative	
Tax (Resident) Registration No.		Industry	
Address			
Point of Contact (Include Title)			
Contact Information	Tel:		
	Fax:		
	E-mail:		

3. Name of Consortium Members

Name of Company	Representative	Tax (Resident) Registration No.	Address and Contact Information

The undersigned submit this application for the purpose of participating in the potential sale of TriGem Computer, Inc.

Enclosures:

- [1] Letter of Intent (free form)
- [2] Confidentiality Agreement
- [3] Letter of Commitment
- [4] Confirmation Regarding Receipt of the Due Diligence Reports

August __, 2006

Name of Consortium:

Consortium (Signature or Seal) Representative:

Consortium (Signature or Seal)

Member:

Consortium (Signature or Seal)

Member:

Consortium (Signature or Seal)

Member:

Confidentiality Agreement

Attn: TriGem Computer, Inc. and M&A Advisors

In connection with our evaluation of TriGem Computer, Inc. (the “Company”), located at 1125-1 Shingil-Dong, Danwon-Gu, Ansan-City, Kyunggi-Do, 425-839, Korea, in the context of a potential acquisition (the “Transaction”), we (“investor name,” address) hereby request information and materials concerning the Company (“Confidential Information”). As a condition to receiving such Confidential Information from the Company, its affiliates and subsidiaries, the Company’s advisors or other persons acting on behalf of the Company, we agree to the following:

1. We recognize and agree that the term “Confidential Information” includes all information and materials relating to the Company, its subsidiaries or affiliates or any of their respective businesses, operations, assets and financial conditions or to the Transaction furnished by or on behalf of the Company to us or any of our agents, employees, lawyers, accountants, advisors and other representatives (collectively, “Representatives”) and all materials (including any summaries, analyses and notes) prepared by us or our Representatives on the basis of facts or knowledge contained in any of the foregoing information and materials. “Confidential Information” shall also include the fact that discussions or negotiations are taking place concerning the Transaction as well as any terms, conditions or status of such discussions or negotiations. However, “Confidential Information” shall not include any information that was available publicly at the time of the disclosure of such information to us or becomes publicly available at a later time due to disclosure by the Company.
2. We confirm and agree that we shall use the Confidential Information solely for the purpose of our evaluation of and participation in the Transaction. We further confirm and agree that during our evaluation of or participation in the Transaction and for three (3) additional years thereafter, we shall keep the Confidential Information in strict confidence and shall not disclose any Confidential Information to any party, or use any Confidential Information for any purpose other than the purpose mentioned above, without the prior written consent of the Company specifically designating the portion of the Confidential Information that may be so disclosed or used. The foregoing provisions of this Section 2 are subject to the terms and conditions relating to our Representatives, as follows.
 - (a) We may disclose to any of our Representatives such portion of the Confidential Information that such Representative has a need to know for the sole purpose of assisting us in our evaluation of and participation in the Transaction.
 - (b) Prior to and as a condition for any disclosure permitted in Section 2(a) above, we shall formally apprise each such Representative of the terms and conditions of this Confidentiality Agreement (the “Confidentiality Agreement”), cause such Representative to abide by such terms and conditions and be liable for any breach by such Representative of any such terms and conditions.
3. In the event that we or any of our Representatives are requested or required by law or any

competent authority to disclose any of the Confidential Information, we shall immediately inform the Company in writing and assist the Company in its endeavor to secure an exemption from such request or requirement. If such exemption is not available, we shall, and shall cause such Representative to, disclose only such portion of the Confidential Information as is absolutely required to be disclosed and use our best endeavor to secure confidential treatment of the disclosed Confidential Information by the persons or authorities to which the disclosure was made.

4. We understand and agree that none of the Company, Samjong KPMG FAS Inc., Samhwa Accounting Corp. and Barun Law (collectively the "M&A Advisors"), in their capacity as Sell-side advisors to the Company in connection with the Transaction, nor any of their Representatives has made or shall make any representation or warranty as to the accuracy or completeness or any other aspect of any Confidential Information or any other information, materials or communications provided or to be provided in connection with the Transaction and that no statement made by the Company, M&A Advisors or any of their Representatives, whether orally or in writing, shall be construed as such representation or warranty.
5. In the event our evaluation of and participation in the Transaction has not materialized in definitive transaction documents, we shall promptly (but in all events within two weeks from the date on which we are excluded from the Transaction) (i) return to the Company or (ii) destroy (and certify in writing to the Company the destruction of) any Confidential Information in any written or electronic or otherwise recorded form and any notes, memoranda, other documents or electronic or other records or storage made by us or any of our Representatives of, from, concerning or based on any Confidential Information (including summaries, analyses and notes of the contents or parts thereof).
6. We agree that we shall not, without the prior written consent of the Company, for a period of three (3) years from the date of the termination of discussions between the parties hereto or completion of the Transaction hereof, directly or indirectly solicit for employment or employ any person who is now employed by the Company or any of the Company's subsidiaries as a result of our evaluation or otherwise in connection with the Transaction.
7. This Confidentiality Agreement shall supersede any previous confidentiality or similar agreements entered into between us and the Company.
8. This Confidentiality Agreement shall be governed by and construed in accordance with the law of the Republic of Korea without giving effect to the conflict of laws principles thereof. In the event that any conflicts or disagreements in relation to this Confidentiality Agreement arise, all parties shall first seek to resolve the conflicts and disagreements in a cooperative manner. Failing such resolution, such conflicts and disagreements shall be submitted to the exclusive jurisdiction of the Suwon District Court.
9. If any provision of this Confidentiality Agreement is held to be invalid or unenforceable, that provision shall (so far as it is invalid or unenforceable) be given no effect without invalidating any of the remaining provisions.
10. No failure by the Company or M&A Advisors in exercising any right, power or privilege hereunder shall constitute a waiver by either of them of any such right, power or privilege, nor

shall any single or partial exercise thereof preclude any further exercise of any such right, power or privilege.

11. No modification or waiver of the terms and conditions of this Confidentiality Agreement shall be binding unless approved in writing by the Company.
12. This Confidentiality Agreement has been prepared in Korean. If an English version is prepared for our convenience and there exists any discrepancy in interpretation between the Korean and English versions, the Korean version shall prevail. All risks arising out of any such discrepancies shall be our responsibility.
13. Notwithstanding any of the foregoing, if we are not selected as a Qualified Bidder, this Confidentiality Agreement shall automatically terminate and the confidentiality obligations outlined herein shall cease to apply.

August __, 2006

Address:

Company Name:

Representative: (Signature or Seal)

** In the case of consortiums, each member of the consortium must execute this Confidentiality Agreement separately.*

[Attachment 3]

Letter of Commitment

Attn: TriGem Computer, Inc. and M&A Advisors

The Undersigned hereby accepts and agrees to the terms, conditions and guidelines relating to its participation in the bidding process in connection with the potential sale of TriGem Computer, Inc. (the "Company"), including without limitation, all acknowledgments, agreements and undertakings of the Prospective Bidders as set out in the Invitation Letter dated August 7, 2006 (the "Invitation Letter") distributed by Samjong KPMG FAS Inc., Samhwa Accounting Corp. and Barun Law (collectively the "M&A Advisors") in their capacity as sell-side advisors to the Company.

With regards to the submission of the LOI (as defined in the Invitation Letter), the Undersigned agrees that the selection (the "Selection") of Prospective Bidders who may conduct due diligence (the "Qualified Bidders") will be made by the M&A Advisors and the Company in their sole discretion. The Undersigned further agrees to accept such Selection and shall not make any objection to the Selection for any reason or in any manner, even if the undersigned is not selected as a Qualified Bidder or as a Preferred Bidder (as defined in the Invitation Letter).

In the case of consortiums, all members of the consortium attest that they are aware of and acknowledge as true the information contained in the LOI Package submitted by the Consortium Representative (as defined in the Invitation Letter). All members of the consortium also agree that all notices sent to the Consortium Representative shall be deemed to have been received by all members of the consortium and all notices sent by the Consortium Representative to the M&A Advisors shall be deemed to have been sent by each member of the consortium.

August __, 2006

Address:

Company Name:

Representative: (Signature or Seal)

** In the case of consortiums, each member of the consortium must execute this Letter of Commitment separately.*

[Attachment 4]

Confirmation Regarding Receipt of the Due Diligence Reports

To: KPMG Samjong Accounting Corp. and Barun Law

In return for being provided with a copy of the due diligence report on TriGem Computer, Inc. (the "Company) assets and liabilities (the "Accounting Due Diligence Report") prepared by KPMG Samjong Accounting Corp. as of July 31, 2006 and the due diligence report on the Company's current litigation and other legal issues (the "Legal Due Diligence Report" and collectively the "Due Diligence Reports") prepared by Barun Law in connection with the potential sale of the Company being pursued by the Company, and Samjong KPMG FAS Inc., Samhwa Accounting Corp. and Barun Law (collectively the "M&A Advisors"), we acknowledge and agree to the following:

1. The Due Diligence Reports have been prepared on the Company by KPMG Samjong Accounting Corp. and Barun Law for the purpose of facilitating the sale of the Company pursuant to the Company's corporate reorganization plan (the "Reorganization Plan"). In preparing the Due Diligence Reports, KPMG Samjong Accounting Corp. and Barun Law have not carried out any investigations or independent verification in accordance with audit standards.
2. The Due Diligence Reports were prepared for the purpose of facilitating the sale of the Company pursuant to the Reorganization Plan, and may not take into account any of our specific information requirements. Accordingly, KPMG Samjong Accounting Corp. and Barun Law may not have addressed issues of relevance to us. In addition, the Due Diligence Reports were concluded on July 31, 2006, and KPMG Samjong Accounting Corp. and Barun Law have not undertaken any further work since that time. Material events may therefore have occurred which will not be reflected in the Due Diligence Reports.
3. We will not hold the KPMG Samjong Accounting Corp. and Barun Law (including their partners, employees and agents) responsible or liable in contract, tort or otherwise in relation to the contents of the Due Diligence Reports.
4. Any use of the Due Diligence Reports is entirely at our own risk.
5. We will not provide copies of the Due Diligence Reports or any part of the contents therein to any party other than our professional advisors on the same terms as set out herein (unless required by court order or regulatory authority) without the KPMG Samjong Accounting Corp. and Barun Law's prior written consent.
6. This confirmation shall be governed by and construed in accordance with the laws of the Republic of Korea.

We hereby confirm the above without any conditions by signing below.

August __, 2006

Address:
Company Name:
Representative: (Signature or Seal)

** In the case of consortiums, each member of the consortium must execute this Confirmation Regarding Receipt of the Due Diligent Reports separately.*