

<b>B #:</b>	0035-13
<b>Date:</b>	January 8, 2013
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	Depository Fees Notification Epistar Corp. 144A & REG S CUSIPS: 29428C106 & 29428C205 Citibank

The Depository Trust Company has received from Citibank, the attached information regarding depository fees. Charges will be processed through the billing statement on the seventh business day of the following month.

**Important Legal Information:** The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages. To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

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Non-Confidential



## DEPOSITARY SERVICE FEE ANNOUNCEMENT

To the holders of : EPISTAR CORP - 144A

DATE : 1/07/2013

Please be advised of the following Depositary Service Fee ("DSF")

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DR PROGRAM : EPISTAR CORP - 144A

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CUSIP: 29428C106  
ISIN: US29428C1062  
COUNTRY: TAIWAN  
RATIO: 5:1  
DSF RECORD DATE: 2/15/2013  
DSF BILLING DATE: 3/29/2013  
RATE PER DR: \$0.02 per GDS held

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Citibank (the "Depositary") hereby represents and warrants to The Depositary Trust Company ("DTC") that it may collect and receive, pursuant to the terms and conditions of the Deposit Agreement(s) (the "Agreement(s)"), each dated as of 9/22/2009 by EPISTAR CORP - 144A and the Depositary, a service fee per share in accordance with the table below (the 'Representation'):

Depositary	DTC #	Security Name	CUSIP	Security Type	Fee	Record Date	Billing Period
Citibank	953	EPISTAR CORP - 144A	29428C106	GDR	0.02	2/15/2013	3/29/2013

The Depositary hereby instructs DTC to collect and pass-through such fee(s) to the Depositary (the "Instruction").

Depositary hereby agrees to indemnify and defend DTC and its respective officers, directors, employees, agents and attorneys (the "Indemnitees") against, and hold the Indemnitees harmless from, any and all \*Losses and/or\*\*Legal Actions suffered or incurred by the Indemnitees resulting from, relating to, arising out of, or in connection with the Representation and/or the Instruction.

\*"Losses" means and includes all losses, liabilities, damages, judgments, payments, litigations, costs and expenses (including without limitation any costs of investigation and legal fees and expenses incurred), regardless of whether or not any liability, payment, obligation or judgment is ultimately imposed against the Indemnitees.

\*\*\*"Legal Action" means and includes any claim, counterclaim, demand, action, suit, counterclaim, arbitration, inquiry, proceeding or investigation before any federal, state or foreign court or other tribunal, or any investigative or regulatory agency or SRO.

Questions may be directed to : Keith Balwan 973-461-7038 or Mairin Swords 973-461-7037



## DEPOSITARY SERVICE FEE ANNOUNCEMENT

To the holders of : EPISTAR CORP - REG S

DATE : 1/07/2013

Please be advised of the following Depositary Service Fee ("DSF")

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DR PROGRAM : EPISTAR CORP - REG S

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CUSIP: 29428C205  
ISIN: US29428C2052  
COUNTRY: TAIWAN  
RATIO: 5:1  
DSF RECORD DATE: 2/15/2013  
DSF BILLING DATE: 3/29/2013  
RATE PER DR: \$0.02 per GDS held

=====

Citibank (the "Depositary") hereby represents and warrants to The Depositary Trust Company ("DTC") that it may collect and receive, pursuant to the terms and conditions of the Deposit Agreement(s) (the "Agreement(s)"), each dated as of 9/22/2009 by EPISTAR CORP - REG S and the Depositary, a service fee per share in accordance with the table below (the 'Representation'):

Depositary	DTC #	Security Name	CUSIP	Security Type	Fee	Record Date	Billing Period
Citibank	953	EPISTAR CORP - REG S	29428C205	GDR	0.02	2/15/2013	3/29/2013

The Depositary hereby instructs DTC to collect and pass-through such fee(s) to the Depositary (the "Instruction").

Depositary hereby agrees to indemnify and defend DTC and its respective officers, directors, employees, agents and attorneys (the "Indemnitees") against, and hold the Indemnitees harmless from, any and all \*Losses and/or\*\*Legal Actions suffered or incurred by the Indemnitees resulting from, relating to, arising out of, or in connection with the Representation and/or the Instruction.

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