

**NOTICE OF US TAX BASIS REPORTING FOR  
WISTRON CORPORATION**

DATE of NOTICE: September 19, 2011

Wistron Corporation hereby provides the following information to its United States of America (“U.S.”) shareholders (including holders of its Depositary Shares) pursuant to Section 6045B of the U.S. Internal Revenue Code of 1986, as amended (the “Code”):

COMPANY:	Wistron Corporation, a company incorporated under the laws of Taiwan, Republic of China (the “Company”).
COMPANY CONTACT PERSON:	Ms. Florence Hsiao E-mail: florence_hsiao@wistron.com Telephone: +886.2.6616.9999 ext:1873
APPLICABLE SECURITIES:	Common Shares of the Company (the “ <u>Shares</u> ”).  Global Depositary Shares (“Depositary Shares”), each Depositary Share representing 10 Shares of the Company.
DEPOSITARY SHARE CUSIP NO:	Rule 144A Depositary Shares CUSIP No.: 977372200  Regulation S Depositary Shares CUSIP No.: 977372309
SHARE ISIN NO:	TW0003231007
TYPE OR NATURE OF ORGANIZATIONAL ACTION:	On July 8, 2011 the Company announced a stock distribution whereby holders of Shares would receive 49.94429 new Shares for every 1000 existing Shares held as of the applicable record date and holders of Depositary Shares would receive 4.994429 new Depositary Shares for every 100 existing Depositary Shares held as of the applicable record date.

	<p>The record date for holders of Shares was August 25, 2011</p> <p>The record date for holders of Depositary Shares was August 24, 2011.</p>
EFFECTIVE DATE OF ORGANIZATIONAL ACTION:	<p>The effective date for holders of Shares was September 9, 2011.</p> <p>The effective date for holders of Depositary Shares was September 16, 2011.</p>
QUANTITATIVE EFFECT OF ORGANIZATIONAL ACTION:	<p>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 Depositary Shares) should be allocated between the holder's existing Shares (or Depositary Shares) and the new Shares (or Depositary Shares) received in the distribution based on their respective fair market values.</p> <p>The Company has determined that the fair market value of each Depositary Share as \$12.275 on the Depositary Share distribution payment date.</p> <p>Each holder of Shares (or holder of Depositary Shares) should allocate 95.2431% of its basis in each existing Share (or Depositary Share) to each Share (or Depositary Share) received in the distribution.</p>
CODE SECTION AND SUBSECTION UPON WHICH TAX TREATMENT IS BASED:	Code Section 307(a).
REPORTABLE TAXABLE YEAR:	2011
RECOGNITION OF RESULTING LOSS FOR U.S. TAX PURPOSES:	For U.S. federal income tax purposes, the Organizational Action will not result in any tax loss for any holders of Shares or Depositary Shares.

<p><b>IRS Circular 230 disclosure: Any tax advice contained in this communication (including any attachments or enclosures) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed in this communication. (The foregoing disclaimer has been affixed pursuant to U.S. Treasury regulations governing tax practitioners.)</b></p>	