

EXHIBIT A

Duplicate Claims - General

Claimant Name	Duplicate Claim Number	Duplicate	Surviving* Claim Number	Surviving*	Estimated Amount of Duplicate General Unsecured Claim for Stock Distribution Reserve
		Unsecured Claim Amount Stated in POC		Unsecured Claim Amount Stated in POC	
AIG CASUALTY COMPANY, ET AL.	848	Unliquidated	849	Unliquidated	\$0.00
ARGO PARTNERS	948	\$269,682.80	947	\$269,682.80	\$0.00
AVALON TS	794	\$47,207.00	793	\$47,207.00	\$0.00
AVALON TS	795	\$47,207.00	793	\$47,207.00	\$0.00
AVALON TS	796	\$47,207.00	793	\$47,207.00	\$0.00
BANC OF AMERICA LEASING & CAPITAL, LLC	691	\$11,101,351.55	692	\$11,101,351.55	\$0.00
BANK OF AMERICA, N.A, BUSINESS CAPITAL	686	\$12,825,811.25	687	\$12,825,811.25	\$0.00
BANK OF AMERICA, N.A, BUSINESS CAPITAL	688	\$12,825,811.25	687	\$12,825,811.25	\$0.00
BANK OF AMERICA, N.A, BUSINESS CAPITAL	689	\$12,825,811.25	687	\$12,825,811.25	\$0.00
BANK OF AMERICA, N.A, BUSINESS CAPITAL	690	\$12,825,811.25	687	\$12,825,811.25	\$0.00
FAST MEMORY ERASE, LLC	728	Unliquidated	729	Unliquidated	\$0.00
LINTEC CORPORATION	391	\$110,000.00	90	\$110,000.00	\$0.00
MORRIS, NICHOLS, ARSHT & TUNNELL LLP	693	\$12,594.04	694	\$12,594.04	\$0.00
MOTOROLA, INC.	1009	Unknown	1008	Unknown	\$0.00
MOTOROLA, INC.	1028	\$3,000,000.00	1030	\$3,000,000.00	\$0.00
MURATA MACHINERY LTD	921	\$22,340,608.54	922	\$22,340,608.54	\$0.00
MURATA MACHINERY LTD.	920	\$22,340,608.54	922	\$22,340,608.54	\$0.00
MURATA MACHINERY LTD.	923	\$22,340,608.54	922	\$22,340,608.54	\$0.00
MURATA MACHINERY LTD.	924	\$22,340,608.54	922	\$22,340,608.54	\$0.00
ORACLE USA, INC	210	\$422,664.56	211	\$422,664.56	\$0.00
PACTRON / HJPC CORPORATION	466	\$74,243.16	307	\$74,243.16	\$0.00
SAMSUN ELECTRONICS CO., LTD.	1038	Unliquidated	1037	Unliquidated	\$0.00
SAMSUNG ELECTRONICS CO., LTD.	1036	Unliquidated	1037	Unliquidated	\$0.00
SHIBAURA MECHATRONICS CORPORATION	257	\$1,536,800.00	256	\$1,536,800.00	\$0.00
TESSERA INC	377	\$25,000,000.00	379	\$25,000,000.00	\$0.00
TESSERA,INC	378	\$25,000,000.00	379	\$25,000,000.00	\$0.00
U.S. BANK NATIONAL ASSOCIATION, AS	958	\$267,858,398.44	960	\$267,858,398.44	\$0.00
U.S. BANK NATIONAL ASSOCIATION, AS	959	\$267,858,398.44	960	\$267,858,398.44	\$0.00
WILMINGTON TRUST COMPANY	807	\$207,970,312.50	808	\$207,970,312.50	\$0.00
WILMINGTON TRUST COMPANY	809	\$207,970,312.50	808	\$207,970,312.50	\$0.00
WIRELESS SILICON GROUP INC.	255	\$160,000.00	601	\$160,000.00	\$0.00
		<u>\$1,159,152,058.15</u>		<u>\$1,159,152,058.15</u>	<u>\$0.00</u>

* The term "surviving" is used for convenience and not to suggest that the corresponding duplicate claim is disallowed or affected other than by estimation for purposes of establishing a reserve of New Spansion Common Stock.