

EXHIBIT C

Duplicate Claims - Spansion Japan Lender Claims

Claimant Name	Duplicate Claim Number	Duplicate Unsecured Claim Amount Stated in POC	Surviving* Claim Number	Surviving* Unsecured Claim Amount Stated in POC	Description	Estimated Amount of Duplicate General Unsecured Claim for Stock Distribution Reserve
BOT LEASE CO, LTD	868	\$77,929,508	836	\$82,152,738	Claimant is a participating lender in a syndicated credit facility of Spansion Japan Ltd. By its proof of claim, Claimant asserts rights in certain intercompany receivables that Spansion LLC allegedly owes to Spansion Japan. The amounts raised by the Claimant are duplicative of the amounts asserted in the proof of claim of Spansion Japan, Claim # 836.	\$0.00
CENTURY TOKYO LEASING CORPORATION	869	\$77,929,508	836	\$82,152,738	Same as above	\$0.00
GE CAPITAL ASSET FINANCIAL SERVICES	867	\$77,929,508	836	\$82,152,738	Same as above	\$0.00
GE FINANCIAL SERVICES CORPORATION	866	\$77,929,508	836	\$82,152,738	Same as above	\$0.00
IBJ LEASING COMPANY, LIMITED	877	\$77,929,508	836	\$82,152,738	Same as above	\$0.00
JA MITSUI LEASING, LTD	870	\$77,929,508	836	\$82,152,738	Same as above	\$0.00
MINATOPICS FINANCE CO LTD	871	\$77,929,508	836	\$82,152,738	Same as above	\$0.00
NTT FINANCE CORPORATION	872	\$77,929,508	836	\$82,152,738	Same as above	\$0.00
RESONA BANK, LIMITED	873	\$77,929,508	836	\$82,152,738	Same as above	\$0.00
SCOTLAND PLC, TOKYO	874	\$77,929,508	836	\$82,152,738	Same as above	\$0.00
SHOWA LEASING CO. LTD	875	\$77,929,508	836	\$82,152,738	Same as above	\$0.00
SUMITOMO MITSUI FINANCE & LEASING CO LTD	876	\$77,929,508	836	\$82,152,738	Same as above	\$0.00
		<u>\$935,154,090</u>		<u>\$985,832,860</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.