

EXHIBIT L

Miscellaneous

Claimant Name	Claim Number	Unsecured Claim Amount Stated in POC	Description	Estimated General Unsecured Claim for Stock Distribution Reserve
APPLIED MATERIALS, INC.	827	\$14,399,233.14 plus	Claimant asserts contingent and unliquidated amounts. The Debtors' contingent and books and records do not reflect any such liability. The estimated unliquidated amounts general unsecured Claim for stock distribution reserve purposes is the dollar amount stated in the proof of claim.	\$14,399,233.14
APPLE INC	1132	\$105,000.00	Claimant asserts unliquidated damages plus fees and expenses of approximately \$105,000 plus other contingent and unliquidated amounts. The Debtors believe that they have no liability. The estimated general unsecured Claim for stock distribution reserve purposes is the dollar amount stated in the proof of claim.	\$105,000.00
BANC OF AMERICA LEASING & CAPITAL, LLC	692	\$11,101,352	Claimant asserts amounts duplicative of amounts asserted in claim # 687 for \$12,825,811.25 for which the Debtors are making appropriate Distribution or reserves.	\$0.00
COLORADO DEPARTMENT OF REVENUE	47	Zero amt	The Debtors believe that the Claim was filed as a protective measure. According to the Debtors' books and records no amounts are owing.	\$0.00
DISCRETIX TECHNOLOGIES LTD.	1168	\$19,700,600	Claimant asserts amount for no less than \$19,700,600 for rejection damages. However, under the plain terms of the agreements giving rise to the purported Claim, there is no liability. Accordingly, the Debtors seek to estimate the general unsecured portion of this claim at \$0.	\$0.00
FAST MEMORY ERASE, LLC	729	Unliquidated	Claimant asserts an unliquidated Claim in connection with alleged patent infringement. The Debtors believe that the clear facts of the underlying litigation establish that the Debtors have no liability because there is no infringement and the underlying patents of Claimant are invalid. Accordingly, the Debtors seek to estimate the general unsecured portion of this Claim at \$0.	\$0.00
HARMAN BECKER AUTOMOTIVE SYSTEMS, INC.	814	Unliquidated	The Debtors believe that the Claim was filed as a protective measure. According to the Debtors' books and records no amounts are owing.	\$0.00

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IBOK, EFFIONG E.	734	No amount stated	Claimant is a former employee of Advanced Micro Devices, Inc. ("AMD"), which is the former majority holder of equity in Spansion LLC. Claimant asserts unliquidated amounts arising from his alleged involvement in certain inventions while employed by AMD. Any such Claim is against AMD, which is not a Debtor. Further, upon information and belief, AMD at relevant times had a specific policy to which Claimant was bound that limited payment in connection with employee inventions to \$1,000.00. The Debtors believe that as a matter of law they have no liability on this Claim, but propose to estimate the Claim for distribution reserve purposes at \$1,000.00.	\$1,000.00
KING & SPALDING LLP	746	\$0	Claimant asserts that it is owed not less than \$2,265,775.14 and that such Claim is secured by a lien in any recovery in certain litigation pending between the Debtors and Samsung. The secured status of the claim is contingent on the outcome of the litigation. The estimated general unsecured Claim amount for stock distribution reserve purposes is the amount stated in the proof of claim.	\$2,265,775.14
LSI CORPORATION AND AGERE SYSTEMS INC	926	Unliquidated	Claimant asserts an unliquidated Claim in connection with alleged patent infringement. The Debtors believe that the clear facts of the underlying litigation establish that the Debtors have no liability because there is no infringement and the underlying patents of Claimant are invalid. Accordingly, the Debtors seek to estimate the general unsecured portion of this Claim at \$0.	\$0.00
NOKIA, INC.	754	Unspecified contingent amount	The Debtors believe that the Claim was filed as a protective measure. According to the Debtors' books and records no amounts are owing.	\$0.00
ORACLE USA, INC	211	\$422,664.56 plus attorneys' fees, costs and another other amounts owed	Claimant asserts contingent and unliquidated amounts. The Debtors' books and records do not reflect any such liability. The estimated general unsecured Claim for stock distribution reserve purposes is the dollar amount stated in the proof of claim.	\$422,664.56
STATE OF NEW JERSEY	1163	Zero amt not including penalties	The Debtors believe that the Claim was filed as a protective measure. According to the Debtors' books and records no amounts are owing.	\$0.00

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TESSERA, INC	379	At least \$25,000,000	Claim asserts at least \$25 million. Debtors believe actual liability will not exceed \$10 million. Claim should be reserved at \$10 million for distribution purposes.	\$10,000,000.00
U.S. CUSTOMS AND BORDER PROTECTION	675	\$2,600.03 plus	Claimant asserts contingent and unliquidated amounts. The Debtors' unliquidated and books and records do not reflect any such liability. The estimated contingent amounts general unsecured Claim for stock distribution reserve purposes is the dollar amount stated in the proof of claim.	\$2,600.03
		<u>\$70,731,449.73</u>		<u>\$27,196,272.87</u>