

## UNITED STATES BANKRUPTCY COURT

## DISTRICT OF DELAWARE

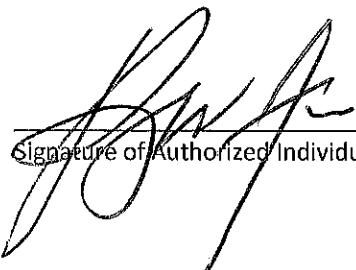
## SPANSION LLC

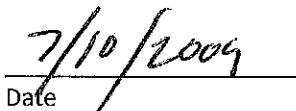
Case No: 09-10692 (KJC)

Reporting Period: March 30, 2009 to April 26, 2009

FORM	DESCRIPTION	REMARKS
MOR-1	Schedule of cash receipts and disbursements (Form: MOR-1)	Enclosed
	1.1- Cash balances by bank account	Enclosed
	1.2- Schedule of professional fees paid ( Form: MOR-1b)	Enclosed
	1.3-Copies of bank statement	N/A
	1.4-Cash disbursement journals	Enclosed
MOR-2	Statement of operation (Form: MOR-2)	Enclosed
MOR-3	Balance sheet (Form: MOR-3)	Enclosed
MOR-4	Status of post petition taxes (Form: MOR-4)	Timely Filed
	4.1- Copies of IRS form6123 or payment receipt	N/A
	4.2-copies of tax returns filed during reporting period	N/A
	Summary of unpaid post petition debts (Form: MOR-4)	Enclosed
	- listing of aged accounts payables (Form: MOR-4)	Enclosed
MOR-5	Trade accounts receivable reconciliation and aging (Form: MOR-5)	Enclosed
MOR-5	Debtor questionnaire (Form: MOR-5)	
	Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below	No
	Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below	No
	Have all post petition tax returns been timely filed?. If no, provide an explanation below	Yes
	Are workers compensation, general liability and other necessary insurance coverage in effect? If no, provide an explanation below	Yes
	Has any bank account been opened during this reporting period? If yes, provide documentation identifying the opened accounts. If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3	Yes - a bank account opened at BofA to deposit cash collateral for corporate credit card per Court Order

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief

  
Signature of Authorized Individual

  
Date

Randy Furr, CFO

Printed Name of Authorized Individual

\_\_\_\_\_

Date

Spansion LLC  
Cash No.: 09-10692 (KJC)

On June 30, 2003, AMD and Fujitsu Limited (“Fujitsu”) organized their Flash memory business as a Delaware limited liability company named FASL LLC, later renamed Spansion LLC, which was 60% owned by AMD and 40% owned by Fujitsu. Since 2003, Spansion LLC has been the principal operating company of Spansion. It is the parent company of Spansion International, Inc. and all other foreign Spansion entities. Spansion LLC has employees, and conducts businesses that generate revenue. It files its own payroll tax returns. It is included in Spansion Inc’s federal consolidated and California worldwide unitary tax returns.

Spansion LLC recognizes operating results of its wholly-owned subsidiaries worldwide based on equity method of accounting until its investment amount is reduced to zero. In accordance with US Generally Accepted Accounting Principles, an investor should discontinue recognizing its share of equity method losses when the losses equal or exceed the investor’s interest in the investee and the investor should not recognize its share of the investee’s subsequent profits until the amount of unrecognized profit equals the amount of any previously unrecognized losses. The balance sheet as of petition date in the report attached has also been revised to reflect the equity method of accounting. In addition, the Company has also revised operating results for March 09 and balance sheet as of petition date as previously filed due to subsequent changes to the books as a result of complex Japan deconsolidation.

UNITED STATES BANKRUPTCY COURT  
 DISTRICT OF DELAWARE  
 Spansion LLC  
 Case No.: 09-10692 (KJC)  
 Reporting Period: March 30, 2009 to April 26, 2009

**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**

ACCOUNT #	Bank Accounts Consolidated
<b>CASH BEGINNING OF MONTH</b>	<b>\$78,317,906</b>
<b>Receipts</b>	
Customer Receipts	\$103,451,813
Intercompany Receipts	\$0
Other Receipts	\$121,518
<b>TOTAL Receipts</b>	<b>\$103,573,331</b>
<b>Disbursements</b>	
Buildings (including Utility and Insurance)	\$2,807,054
Foundry & Subcon	\$8,495,608
Intercompany Disbursements	\$0
Labor & Benefits	\$12,654,459
Material	\$13,196,420
Other	\$2,408,357
Outside Services	\$3,840,690
Repair & Maintenance	\$1,198,797
Capital Expenditures	\$241,285
Debt Obligations & Capital Leases	\$2,009,088
Taxes	\$1,907,419
Facility Closure Costs	\$0
Key Employee Incentive Plan	\$0
Reduction in Force	\$0
Restructuring Professional Fees	\$1,348,209
Set-Off Liabilities	\$0
Utilities Deposit	\$0
Intercompany Transfers (debtor entities)	\$978,014
Intercompany Transfers (non-debtor entities)	\$14,875,240
<b>TOTAL Disbursements</b>	<b>\$65,960,640</b>
<b>Net Cash Inflow/(Outflow)</b>	<b>\$37,612,691</b>
<b>CASH END OF MONTH</b>	<b>\$115,930,597</b>

\* Transfers between DIP accounts net to zero and therefore were not included in projected cash flow.

**THE FOLLOWING SECTION MUST BE COMPLETED**

DISBURSEMENT FOR CALCULATING US TRUSTEE QUARTERLY FEES	
<b>TOTAL DISBURSEMENTS</b>	<b>\$65,960,640</b>
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	(\$978,014)
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrows accounts)	
<b>TOTAL DISBURSEMENTS FOR CALCULATING US TRUSTEE QUARTERLY FEES</b>	<b>\$64,982,627</b>

## UNITED STATES BANKRUPTCY COURT

## DISTRICT OF DELAWARE

Spansion LLC

Case No.: 09-10692 (KJC)

Reporting Period: March 30, 2009 to April 26, 2009

MOR-1.1 Cash Balances by Bank Account

Name of Bank Account	Account #	GL Balances as of April 26, 2009
Spansion LLC	x3648	\$36,416
Spansion LLC	x5835	\$0
Spansion LLC	x3630	\$37,046
Spansion LLC	x1233	\$1,624,908
Spansion LLC	x0048	\$16,676
Spansion LLC	x8264	\$9,084
Spansion LLC	x9021	\$3,283,166
Spansion LLC	x9013	\$107,215
Spansion LLC	x1062	\$31
Spansion LLC	x1254	\$110,761,748
Spansion (Netherland Branch)	x9018	\$54,307
Total		\$115,930,597

Note: All GL balances by bank accounts have been reconciled to bank statements

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE  
Spansion LLC  
Case No.: 09-10692 (KJC)  
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MOR-1b SCHEDULE OF PROFESSIONAL FEES PAID

<b>Vendor Name</b>	<b>Date</b>	<b>Amount</b>
Brincko Associates, Inc.	4/15/09	(332,756)
Houlihan Lokey Howard & Zukin	4/16/09	(164,810)
Gordian Group, LLC	4/17/09	(75,000)
United States Trustee	4/17/09	(37,800)
Brown Rudnick LLP	4/20/09	(55,371)
Gordian Group, LLC	4/20/09	(83,745)
Epiq Bankruptcy Solutions, LLC	4/22/09	(115,262)
Brown Rudnick LLP	4/23/09	(483,465)
<b>Total Professional Fee</b>		<b><u>(1,348,209)</u></b>

UNITED STATES BANKRUPTCY COURT  
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 MOR-1.4 Cash Disbursement Journals

Vendor Name	Amount	Date	Category
CHIPMOS TECHNOLOGIES INC.	(\$1,209,547)	3/30/2009	Foundry & Subcon
DataSPAN	(\$7,854)	3/30/2009	Other
Deutsche Bank Trust Company	(\$473,680)	3/30/2009	Labor & Benefits
Quantel USA, Inc.	(\$1,725)	3/30/2009	Repair & Maintenance
United HealthCare Insurance Company	(\$141,627)	3/30/2009	Labor & Benefits
Spansion (Kuala Lumpur) Sdn Bhd	(\$250,000)	3/31/2009	Intercompany Transfers (non-debtor entities)
Employee Payroll	(\$26,945)	4/1/2009	Labor & Benefits
Spansion International Inc (Italy Branch, Milan)	(\$134,424)	4/1/2009	Intercompany Transfers (debtor entities)
United HealthCare Insurance Company	(\$6,421)	4/1/2009	Labor & Benefits
Air Products & Chemicals, Inc.	(\$197,032)	4/2/2009	Material
Airgas-Southwest	(\$250)	4/2/2009	Material
Amerigas	(\$65)	4/2/2009	Buildings (including Utility and Insurance)
Ameritech Credit Corporation	(\$13,380)	4/2/2009	Debt Obligations & Capital Leases
Amkor Technology, Inc.	(\$127,421)	4/2/2009	Foundry & Subcon
Andon Specialties, Inc.	(\$275)	4/2/2009	Buildings (including Utility and Insurance)
Applied Materials, Inc.	(\$100,000)	4/2/2009	Repair & Maintenance
Applikon Analyzers, Inc.	(\$780)	4/2/2009	Material
ASML US Inc	(\$16,098)	4/2/2009	Repair & Maintenance
Atomic Medium, Inc.	(\$500)	4/2/2009	Repair & Maintenance
Austin Seal	(\$8,965)	4/2/2009	Material
Austin Seal	(\$27)	4/2/2009	Repair & Maintenance
Banc of America Leasing & Capital, LLC	(\$601,454)	4/2/2009	Debt Obligations & Capital Leases
Banner Industries	(\$217)	4/2/2009	Material
Brewer Science Inc	(\$5,048)	4/2/2009	Material
Cabot Microelectronics Corporation	(\$16,334)	4/2/2009	Material
California Seal and Fastener, Inc.	(\$116)	4/2/2009	Material
CCH Incorporated	(\$4,388)	4/2/2009	Repair & Maintenance
Centier Bank	(\$578)	4/2/2009	Labor & Benefits
CHIPMOS TECHNOLOGIES INC.	(\$1,320,883)	4/2/2009	Foundry & Subcon
CITY OF SUNNYVALE	(\$1,899)	4/2/2009	Buildings (including Utility and Insurance)
Daitron Incorporated	(\$17,110)	4/2/2009	Material
Data 2 Logistics, LLC	(\$64,558)	4/2/2009	Other
Data 2 Logistics, LLC	(\$168)	4/2/2009	Outside Services
Daw Tech Acquisition, LLC	(\$672)	4/2/2009	Outside Services
Daw Tech Acquisition, LLC	(\$2,512)	4/2/2009	Buildings (including Utility and Insurance)
Daw Tech Acquisition, LLC	(\$492)	4/2/2009	Capital Expenditures
Dolfsuss-Root & Co.	(\$64)	4/2/2009	Other
DS Waters of America, Inc	(\$40)	4/2/2009	Other
Dupont Air Products Nano Materials	(\$15,844)	4/2/2009	Material
Eastern Company, Limited	(\$809)	4/2/2009	Material
EEMS Suzhou Co Ltd	(\$800)	4/2/2009	Foundry & Subcon
Elpida Memory, Inc.	(\$599,193)	4/2/2009	Material
Engineered Semiconductor	(\$4,783)	4/2/2009	Material
Entrepix, Inc.	(\$1,114)	4/2/2009	Material
Fidelix Co., Ltd.	(\$23,000)	4/2/2009	Material
Flow Solutions, Inc.	(\$186)	4/2/2009	Material
FSI International, Inc.	(\$65)	4/2/2009	Repair & Maintenance
FUJIFILM Electronic Materials	(\$20,189)	4/2/2009	Material
Fujitsu Microelectronics Limited	(\$49,861)	4/2/2009	Material
GCA SERVICES GROUP, INC	(\$25,940)	4/2/2009	Outside Services
General Electric Capital Corp	(\$81,604)	4/2/2009	Debt Obligations & Capital Leases
General Tool, Inc.	(\$20,199)	4/2/2009	Material
HCL America, Inc	(\$205,879)	4/2/2009	Outside Services
HCL Comnet Systems & Services Ltd	(\$201,953)	4/2/2009	Outside Services
HCL Technologies Limited	(\$155,773)	4/2/2009	Outside Services
ICON Income Fund Nine LLC	(\$70,150)	4/2/2009	Debt Obligations & Capital Leases
International Business Machines	(\$608,241)	4/2/2009	Outside Services
JK Group	(\$11,925)	4/2/2009	Other

Vendor Name	Amount	Date	Category
JK Group	(\$4,930)	4/2/2009	Outside Services
JSR Microelectronics, Inc.	(\$7,068)	4/2/2009	Material
Kanto Corporation	(\$20,805)	4/2/2009	Material
Kensington Electronics Inc	(\$723)	4/2/2009	Other
King Yuan Electric Company Limited	(\$3,954)	4/2/2009	Foundry & Subcon
KLA-Tencor Corporation	(\$259,000)	4/2/2009	Repair & Maintenance
KMG Electronic Chemicals, Inc.	(\$27,335)	4/2/2009	Material
LAM Research Corporation	(\$1,341)	4/2/2009	Material
LASCO PROCESS SYSTEMS, LLC.	(\$19,705)	4/2/2009	Buildings (including Utility and Insurance)
Macquarie Electronics USA Inc.	(\$842,649)	4/2/2009	Debt Obligations & Capital Leases
Matheson Tri-Gas, Inc	(\$14,404)	4/2/2009	Material
Micron Semiconductor Asia Pte Ltd.	(\$233,376)	4/2/2009	Material
Mission City Center	(\$4,771)	4/2/2009	Buildings (including Utility and Insurance)
Motion Industries	(\$75)	4/2/2009	Repair & Maintenance
Nelda Wells Spears	(\$268)	4/2/2009	Repair & Maintenance
Net Mercury, Inc.	(\$5,946)	4/2/2009	Material
Net Mercury, Inc.	(\$783)	4/2/2009	Repair & Maintenance
Nikko Metals USA, Inc.	(\$43,500)	4/2/2009	Material
Norman Lowenbraun	(\$9,750)	4/2/2009	Outside Services
Northern California Industrial	(\$45,211)	4/2/2009	Buildings (including Utility and Insurance)
Novellus Systems, Inc.	(\$1,844)	4/2/2009	Material
Novellus Systems, Inc.	(\$6,967)	4/2/2009	Repair & Maintenance
NYS Department of State,	(\$9)	4/2/2009	Other
Planar Solutions LLC	(\$7,920)	4/2/2009	Material
Praxair Electronics	(\$15,214)	4/2/2009	Material
Praxair Electronics Inc.	(\$151,120)	4/2/2009	Material
Rohm and Haas Electronic Materials	(\$484,130)	4/2/2009	Material
Ross Engineering, Corp	(\$1,200)	4/2/2009	Repair & Maintenance
Sachem, Inc.	(\$11,884)	4/2/2009	Material
Samsung Electro Mechanics America,	(\$26,626)	4/2/2009	Material
SEH America, Inc.	(\$48,600)	4/2/2009	Material
Semitool, Inc.	(\$1,337)	4/2/2009	Material
Semitool, Inc.	(\$1,539)	4/2/2009	Repair & Maintenance
Shin-Etsu MicroSi, Inc.	(\$63,700)	4/2/2009	Material
Siltronic Corporation	(\$283,238)	4/2/2009	Material
Simmtech CO., Ltd.	(\$156)	4/2/2009	Material
Simplex Grinnell LP	(\$27,796)	4/2/2009	Buildings (including Utility and Insurance)
SNT-USA, Inc	(\$700)	4/2/2009	Material
Spansion (Kuala Lumpur) Sdn Bhd	(\$1,860,000)	4/2/2009	Intercompany Transfers (non-debtor entities)
Spansion (Thailand) Limited	(\$750,000)	4/2/2009	Intercompany Transfers (non-debtor entities)
Strategic Security Services	(\$37,707)	4/2/2009	Buildings (including Utility and Insurance)
SUMCO USA Sales Corporation	(\$28,475)	4/2/2009	Material
TEXAS GAS SERVICE	(\$201)	4/2/2009	Buildings (including Utility and Insurance)
Tokyo Electron America, Inc.	(\$52,126)	4/2/2009	Repair & Maintenance
Tokyo Ohka Kogyo America, Inc	(\$19,876)	4/2/2009	Material
United HealthCare Insurance Company	(\$207,900)	4/2/2009	Labor & Benefits
Univar USA Inc	(\$1,029)	4/2/2009	Material
UTAC Thai Limited	(\$37,437)	4/2/2009	Foundry & Subcon
Valqua America Inc.	(\$2,547)	4/2/2009	Material
Varian Semiconductor Equipment	(\$2,704)	4/2/2009	Material
Varian Semiconductor Equipment	(\$1,288)	4/2/2009	Repair & Maintenance
VWR International, Inc.	(\$32,264)	4/2/2009	Material
West Coast Quartz Corporation	(\$15,692)	4/2/2009	Material
Winbond Electronics Corp	(\$688,129)	4/2/2009	Material
Xandex, Inc.	(\$1,660)	4/2/2009	Material
Amkor Technology, Inc.	(\$60,485)	4/3/2009	Other
Centier Bank	(\$1,054)	4/3/2009	Other
Criteria Labs, Inc.	(\$1,350)	4/3/2009	Taxes
De Amersfoortse Verzekeringen	(\$2,051)	4/3/2009	Labor & Benefits
DHL International B.V	(\$12,633)	4/3/2009	Other
Door To Door Couriers BV	(\$4,163)	4/3/2009	Other
Interfise B.V.	(\$12,294)	4/3/2009	Outside Services
Pentagon Technologies	(\$4,487)	4/3/2009	Material
Schenker International BV	(\$30,906)	4/3/2009	Outside Services
The Westin Palo Alto	(\$4,799)	4/3/2009	Other
United HealthCare Insurance Company	(\$113,645)	4/3/2009	Labor & Benefits

Vendor Name	Amount	Date	Category
UPS Nederland BV	(\$635)	4/3/2009	Other
Willis of Texas, Inc	(\$5,891)	4/3/2009	Other
Willis of Texas, Inc	(\$13,480)	4/3/2009	Buildings (including Utility and Insurance)
City of Austin	(\$109,422)	4/6/2009	Buildings (including Utility and Insurance)
Hitachi Chemical Co. America, Ltd.	(\$107,730)	4/6/2009	Material
Qualcomm Incorporated	(\$55,000)	4/6/2009	Outside Services
Tax Collector - Santa Clara Co.	(\$1,893,867)	4/6/2009	Taxes
Verigy US, Inc.	(\$147,903)	4/6/2009	Repair & Maintenance
American Gas Management	(\$43,067)	4/7/2009	Buildings (including Utility and Insurance)
Employee Payroll	(\$6,496)	4/7/2009	Labor & Benefits
Spansion EMEA (Levalois, France)	(\$265,200)	4/7/2009	Intercompany Transfers (non-debtor entities)
Spansion International Inc (Italy Branch, Milan)	(\$106,918)	4/7/2009	Intercompany Transfers (debtor entities)
Employee Payroll	(\$3,373,847)	4/8/2009	Labor & Benefits
Spansion (Kuala Lumpur) Sdn Bhd	(\$1,383,000)	4/8/2009	Intercompany Transfers (non-debtor entities)
Spansion (Penang) Sdn Bhd	(\$600,000)	4/8/2009	Intercompany Transfers (non-debtor entities)
Spansion (Thailand) Limited	(\$1,350,000)	4/8/2009	Intercompany Transfers (non-debtor entities)
Spansion International Inc (Sweden Branch, Stockholm)	(\$49,766)	4/8/2009	Intercompany Transfers (debtor entities)
Spansion International Inc (UK Branch, Frimley)	(\$29,385)	4/8/2009	Intercompany Transfers (debtor entities)
3M	(\$6,535)	4/9/2009	Material
Air Products & Chemicals, Inc.	(\$417,559)	4/9/2009	Material
American Instrument Service	(\$31,227)	4/9/2009	Outside Services
Amkor Technology, Inc.	(\$91,427)	4/9/2009	Other
Amkor Technology, Inc.	(\$116,506)	4/9/2009	Foundry & Subcon
Andon Specialities, Inc.	(\$713)	4/9/2009	Material
Applied Materials, Inc.	(\$22,509)	4/9/2009	Material
Applikon Analyzers, Inc.	(\$1,141)	4/9/2009	Buildings (including Utility and Insurance)
Ashland Chemical Co.	(\$691)	4/9/2009	Outside Services
Austin Seal	(\$7,336)	4/9/2009	Material
Bell Canada	(\$157)	4/9/2009	Other
Brewer Science Inc	(\$20,192)	4/9/2009	Material
Cabot Microelectronics Corporation	(\$8,167)	4/9/2009	Material
ChipMOS Technologies (H.K.)	(\$70,995)	4/9/2009	Foundry & Subcon
CHIPMOS TECHNOLOGIES INC.	(\$8,547)	4/9/2009	Foundry & Subcon
City of Austin	(\$338,860)	4/9/2009	Buildings (including Utility and Insurance)
Cpi International	(\$1,010)	4/9/2009	Material
Craft Corps Incorporated	(\$899)	4/9/2009	Outside Services
Dairtron Incorporated	(\$193)	4/9/2009	Material
Data 2 Logistics, LLC	(\$9,745)	4/9/2009	Other
DataSPAN	(\$7,854)	4/9/2009	Other
Davis Metals	(\$2,180)	4/9/2009	Repair & Maintenance
DOD Technologies, Inc.	(\$1,520)	4/9/2009	Material
DS Water of America, Inc.	(\$14)	4/9/2009	Other
Dupont Air Products Nano Materials	(\$65,775)	4/9/2009	Material
E Bartsch Machine Shop	(\$689)	4/9/2009	Repair & Maintenance
Eastern Company, Limited	(\$334,860)	4/9/2009	Material
Elpida Memory, Inc.	(\$212,176)	4/9/2009	Material
Employee Payroll	(\$26,429)	4/9/2009	Labor & Benefits
Engineered Semiconductor	(\$16,291)	4/9/2009	Material
Engineered Semiconductor	(\$1,683)	4/9/2009	Repair & Maintenance
Entrepix, Inc.	(\$17)	4/9/2009	Material
Fidelix Co., Ltd.	(\$68,154)	4/9/2009	Material
Flow Solutions, Inc.	(\$3,406)	4/9/2009	Material
FSI International, Inc.	(\$880)	4/9/2009	Repair & Maintenance
FUJIFILM Electronic Materials	(\$16,824)	4/9/2009	Material
Fujitsu Microelectronics Limited	(\$54,231)	4/9/2009	Material
GCA SERVICES GROUP, INC	(\$63,405)	4/9/2009	Outside Services
GCA SERVICES GROUP, INC	(\$1,580)	4/9/2009	Buildings (including Utility and Insurance)
Graebel Companies Inc.	(\$115,720)	4/9/2009	Other
Greene Tweed ESMI	(\$697)	4/9/2009	Material
Hach Company	(\$1,710)	4/9/2009	Other
Heraeus Quartztech, Inc.	(\$5,166)	4/9/2009	Material
Hitachi Chemical Co. America, Ltd.	(\$51,300)	4/9/2009	Material
Honeywell Analytics Distribution	(\$1,623)	4/9/2009	Material
HSBC Bank USA, N.A	(\$8,003)	4/9/2009	Outside Services
International Business Machines	(\$522,029)	4/9/2009	Outside Services
Japan Circuit Industrial Co., Ltd	(\$26,153)	4/9/2009	Material

Vendor Name	Amount	Date	Category
JSR Microelectronics, Inc.	(\$3,218)	4/9/2009	Material
Kamer Van Koophandel	(\$140)	4/9/2009	Other
Kanto Corporation	(\$18,480)	4/9/2009	Material
King Yuan Electric Company Limited	(\$3,489)	4/9/2009	Foundry & Subcon
KMG Electronic Chemicals, Inc.	(\$24,967)	4/9/2009	Material
KML Fremont Investors, LLC	(\$4,275)	4/9/2009	Buildings (including Utility and Insurance)
LAM Research Corporation	(\$902)	4/9/2009	Material
Matheson Tri-Gas, Inc	(\$34,176)	4/9/2009	Material
McMaster-Carr	(\$249)	4/9/2009	Buildings (including Utility and Insurance)
Micron Semiconductor Asia Pte Ltd.	(\$231,332)	4/9/2009	Material
Net Mercury, Inc.	(\$1,455)	4/9/2009	Material
Nikko Metals USA, Inc.	(\$75,900)	4/9/2009	Material
Novellus Systems, Inc.	(\$1,966)	4/9/2009	Material
Pantos Logistics Co., Ltd	(\$1,550)	4/9/2009	Other
Pentagon Technologies	(\$9,089)	4/9/2009	Material
Pfeiffer Vacuum Inc	(\$750)	4/9/2009	Material
Planar Solutions LLC	(\$11,880)	4/9/2009	Material
Platform Computing Corp.	(\$146,586)	4/9/2009	Other
Praxair Electronics	(\$364)	4/9/2009	Material
Praxair Electronics Inc.	(\$75,560)	4/9/2009	Material
Pure Wafer Inc.	(\$28,919)	4/9/2009	Material
Rohm and Haas Electronic Materials	(\$35,553)	4/9/2009	Material
Rohm and Haas Electronic Materials	(\$942)	4/9/2009	Repair & Maintenance
Romatic Automation Design, Inc.	(\$13,353)	4/9/2009	Repair & Maintenance
Samsung Electro Mechanics America,	(\$167,675)	4/9/2009	Material
Sedgwick Claims Management	(\$10,770)	4/9/2009	Buildings (including Utility and Insurance)
SEH America, Inc.	(\$145,800)	4/9/2009	Material
Semiconductor Products Mfg. Inc.	(\$2,250)	4/9/2009	Material
Semitool, Inc.	(\$4,199)	4/9/2009	Material
Semitool, Inc.	(\$14,625)	4/9/2009	Repair & Maintenance
Semplastics	(\$11,372)	4/9/2009	Material
Shin-Etsu Electronics Materials (S)	(\$56,750)	4/9/2009	Material
Shin-Etsu MicroSi, Inc.	(\$1,915)	4/9/2009	Material
Siliconware Precision Industries Co	(\$39,367)	4/9/2009	Foundry & Subcon
Siltronic Corporation	(\$1,113,030)	4/9/2009	Material
Simco Electronics	(\$49)	4/9/2009	Repair & Maintenance
Simplex Grinnell LP	(\$10,435)	4/9/2009	Buildings (including Utility and Insurance)
SNT-USA, Inc	(\$140)	4/9/2009	Material
Solvay Chemicals, Inc.	(\$82,742)	4/9/2009	Material
Specialty Optical Systems, Inc	(\$1,038)	4/9/2009	Material
Spectra Gases, Inc.	(\$8,417)	4/9/2009	Material
Stargate Electronics LLC	(\$3,942)	4/9/2009	Repair & Maintenance
STATS CHIPPAC (BVI) LTD.	(\$74,085)	4/9/2009	Foundry & Subcon
Strategic Security Services	(\$59,353)	4/9/2009	Buildings (including Utility and Insurance)
SUMCO USA Sales Corporation	(\$20,500)	4/9/2009	Material
Toppan Photomasks, Inc.	(\$143,018)	4/9/2009	Capital Expenditures
United HealthCare Insurance Company	(\$179,654)	4/9/2009	Labor & Benefits
UTAC Thai Limited	(\$47,701)	4/9/2009	Foundry & Subcon
Valqua America Inc.	(\$1,367)	4/9/2009	Material
Varian Semiconductor Equipment	(\$1,115)	4/9/2009	Material
Varian Semiconductor Equipment	(\$1,235)	4/9/2009	Repair & Maintenance
VariTech International, Inc	(\$519)	4/9/2009	Material
VolunteerMatch	(\$3,500)	4/9/2009	Outside Services
VWR International, Inc.	(\$8,821)	4/9/2009	Material
Wailua Technology Inc	(\$8,000)	4/9/2009	Foundry & Subcon
West Coast Quartz Corporation	(\$3,864)	4/9/2009	Material
Willis of Texas, Inc	(\$33,445)	4/9/2009	Other
Willis of Texas, Inc	(\$70,922)	4/9/2009	Buildings (including Utility and Insurance)
Winbond Electronics Corp	(\$621,290)	4/9/2009	Material
CHIPMOS TECHNOLOGIES INC.	(\$1,894,065)	4/10/2009	Foundry & Subcon
DHL International B.V	(\$21,770)	4/10/2009	Other
Employee Payroll	(\$1,535,023)	4/10/2009	Labor & Benefits
Schenker International BV	(\$4,162)	4/10/2009	Outside Services
ASML US Inc	(\$62,623)	4/13/2009	Repair & Maintenance
Deutsche Bank Trust Company	(\$456,692)	4/13/2009	Labor & Benefits
Semitool, Inc.	(\$3,447)	4/13/2009	Material

Vendor Name	Amount	Date	Category
Spansion International Inc (Taiwan Branch)	(\$59,531)	4/13/2009	Intercompany Transfers (debtor entities)
United HealthCare Insurance Company	(\$42,560)	4/13/2009	Labor & Benefits
Canon U.S.A., Inc.	(\$2,534)	4/14/2009	Repair & Maintenance
CHIPMOS TECHNOLOGIES INC.	(\$1,237,019)	4/14/2009	Foundry & Subcon
Robert Eugene Patrick	(\$875)	4/14/2009	Repair & Maintenance
Spansion International Inc (Finland Branch, Helsinki)	(\$52,614)	4/14/2009	Intercompany Transfers (debtor entities)
United HealthCare Insurance Company	(\$226,768)	4/14/2009	Labor & Benefits
Bank	(\$231)	4/15/2009	Other
Bank Charges	(\$30,322)	4/15/2009	Other
Brincko Associates, Inc.	(\$332,756)	4/15/2009	Restructuring Professional Fees
Employee Payroll	(\$52,235)	4/15/2009	Labor & Benefits
Red Hat, Inc	(\$2,998)	4/15/2009	Other
3M	(\$7,434)	4/16/2009	Material
Accretech America	(\$1,200)	4/16/2009	Material
ADP, Inc.	(\$15,144)	4/16/2009	Outside Services
Air Products & Chemicals, Inc.	(\$40,044)	4/16/2009	Material
Amber Lodging Company	(\$1,863)	4/16/2009	Other
Amber Lodging Company	(\$12,896)	4/16/2009	Outside Services
Amkor Technology, Inc.	(\$30,713)	4/16/2009	Foundry & Subcon
Andon Specialties, Inc.	(\$275)	4/16/2009	Buildings (including Utility and Insurance)
Applied Industrial Technologies	(\$1,510)	4/16/2009	Buildings (including Utility and Insurance)
Applied Materials, Inc.	(\$23,624)	4/16/2009	Material
Applied Materials, Inc.	(\$100,000)	4/16/2009	Repair & Maintenance
ASML US Inc	(\$62,089)	4/16/2009	Repair & Maintenance
ASSE	(\$685)	4/16/2009	Other
Austin Seal	(\$10,347)	4/16/2009	Material
Austin Seal	(\$773)	4/16/2009	Repair & Maintenance
Austin Texas Hill Country Equipment	(\$922)	4/16/2009	Material
Balanceworx, Inc.	(\$3,000)	4/16/2009	Repair & Maintenance
Bank of America Leasing & Capital, LLC	(\$169,448)	4/16/2009	Debt Obligations & Capital Leases
BPM Associates, Inc.	(\$399,493)	4/16/2009	Outside Services
Brinkmann Instruments, Inc	(\$390)	4/16/2009	Buildings (including Utility and Insurance)
Brooks Automation, Inc.	(\$12,925)	4/16/2009	Repair & Maintenance
Business Assets Enterprises, LP	(\$7,234)	4/16/2009	Material
Cabot Microelectronics Corporation	(\$8,167)	4/16/2009	Material
California Dept Of Health Svcs	(\$7,224)	4/16/2009	Other
Centier Bank	(\$578)	4/16/2009	Labor & Benefits
ChipMOS Technologies (H.K.)	(\$59,020)	4/16/2009	Foundry & Subcon
CITY OF SUNNYVALE	(\$40,121)	4/16/2009	Buildings (including Utility and Insurance)
Corporate Executive Board	(\$31,600)	4/16/2009	Other
Craft Corps Incorporated	(\$2,471)	4/16/2009	Outside Services
Data 2 Logistics, LLC	(\$447,437)	4/16/2009	Other
Data 2 Logistics, LLC	(\$750)	4/16/2009	Outside Services
DataSPAN	(\$7,854)	4/16/2009	Other
Davis Metals	(\$850)	4/16/2009	Repair & Maintenance
Daw Tech Acquisition, LLC	(\$1,416)	4/16/2009	Outside Services
Daw Tech Acquisition, LLC	(\$1,341)	4/16/2009	Buildings (including Utility and Insurance)
Daw Tech Acquisition, LLC	(\$649)	4/16/2009	Capital Expenditures
Dell Marketing L.P.	(\$1,219)	4/16/2009	Other
Deloitte Tax, LLP	(\$2,366)	4/16/2009	Outside Services
Department Of Labor & Industries	(\$126)	4/16/2009	Buildings (including Utility and Insurance)
DHL Global Forwarding (Korea) LTD.	(\$143)	4/16/2009	Other
DOD Technologies, Inc.	(\$601)	4/16/2009	Material
Dolfuss-Root & Co.	(\$2,530)	4/16/2009	Other
Duksan hi-Metal Co., Ltd	(\$6,600)	4/16/2009	Material
Dupont Air Products Nano Materials	(\$86,972)	4/16/2009	Material
E Bartsch Machine Shop	(\$1,235)	4/16/2009	Repair & Maintenance
Eastern Company, Limited	(\$171,338)	4/16/2009	Material
EEMS Suzhou Co Ltd	(\$29,785)	4/16/2009	Material
EKC Technology, Inc.	(\$17,560)	4/16/2009	Material
Engineered Semiconductor	(\$15,804)	4/16/2009	Material
EnterComm, Inc.	(\$14,042)	4/16/2009	Other
Enterprise Rent A Car	(\$18,650)	4/16/2009	Other
Enterprise Rent A Car	(\$5,642)	4/16/2009	Outside Services
Entrepix, Inc.	(\$21,779)	4/16/2009	Material
Fidelix Co., Ltd.	(\$23,000)	4/16/2009	Material

Vendor Name	Amount	Date	Category
Fisher Scientific	(\$359)	4/16/2009	Material
Flow Solutions, Inc.	(\$55)	4/16/2009	Material
FUJIFILM Electronic Materials	(\$6,730)	4/16/2009	Material
Fujitsu Microelectronics Limited	(\$105,227)	4/16/2009	Material
GCA SERVICES GROUP, INC	(\$683)	4/16/2009	Material
GCA SERVICES GROUP, INC	(\$27,025)	4/16/2009	Outside Services
General Tool, Inc.	(\$1,942)	4/16/2009	Material
Graebel Companies Inc.	(\$11,021)	4/16/2009	Other
Greene Tweed ESMI	(\$49)	4/16/2009	Material
Hach Company	(\$86)	4/16/2009	Buildings (including Utility and Insurance)
Heraeus Quartztech, Inc.	(\$3,999)	4/16/2009	Material
Hitachi Chemical Co. America, Ltd.	(\$35,300)	4/16/2009	Material
Hi-Tech Services, Inc.	(\$2,750)	4/16/2009	Repair & Maintenance
Honeywell Analytics Distribution	(\$250)	4/16/2009	Material
Houlihan Lokey Howard & Zukin	(\$164,810)	4/16/2009	Restructuring Professional Fees
Japan Circuit Industrial Co., Ltd	(\$239,543)	4/16/2009	Material
JIT Services, LLC	(\$665)	4/16/2009	Other
Jordan Valley Semiconductors, Inc.	(\$4,792)	4/16/2009	Repair & Maintenance
JSI	(\$7,011)	4/16/2009	Other
JSR Microelectronics, Inc.	(\$3,417)	4/16/2009	Material
Kanto Corporation	(\$16,170)	4/16/2009	Material
Kensington Electronics Inc	(\$124)	4/16/2009	Material
King Yuan Electric Company Limited	(\$10,278)	4/16/2009	Foundry & Subcon
KMG Electronic Chemicals, Inc.	(\$23,661)	4/16/2009	Material
KSI Corp	(\$8,226)	4/16/2009	Outside Services
LAM Research Corporation	(\$30,995)	4/16/2009	Material
Macquarie Electronics USA Inc.	(\$350)	4/16/2009	Other
Matheson Tri-Gas, Inc	(\$14,158)	4/16/2009	Material
MEMC Electronic Material	(\$21,600)	4/16/2009	Material
Menlo Logistics Inc	(\$576,640)	4/16/2009	Other
Micron Semiconductor Asia Pte Ltd.	(\$62,980)	4/16/2009	Material
MK Data Services	(\$9,800)	4/16/2009	Other
Motion Industries	(\$14)	4/16/2009	Repair & Maintenance
Nalco Company	(\$18,143)	4/16/2009	Buildings (including Utility and Insurance)
Nationwide Hytech Equipment	(\$4,800)	4/16/2009	Repair & Maintenance
Net Mercury, Inc.	(\$5,227)	4/16/2009	Material
Nikko Metals USA, Inc.	(\$43,500)	4/16/2009	Material
Nippon Micrometal Corporation	(\$5,640)	4/16/2009	Material
Novellus Systems, Inc.	(\$13,368)	4/16/2009	Material
NuCo Inc.	(\$724)	4/16/2009	Material
Officemax	(\$39)	4/16/2009	Other
One Source Landscape & Golf Service	(\$2,727)	4/16/2009	Buildings (including Utility and Insurance)
One Source Manufacturing, LLC	(\$147)	4/16/2009	Material
Pentagon Technologies	(\$1,379)	4/16/2009	Material
Praxair Electronics	(\$53,666)	4/16/2009	Material
Praxair Electronics Inc.	(\$75,560)	4/16/2009	Material
Pure Wafer Inc.	(\$1,463)	4/16/2009	Material
Rohm and Haas Electronic Materials	(\$181,659)	4/16/2009	Material
Sachem, Inc.	(\$11,884)	4/16/2009	Material
Schillinger Associates, Inc	(\$8,950)	4/16/2009	Other
SCP Science	(\$182)	4/16/2009	Material
SEH America, Inc.	(\$145,800)	4/16/2009	Material
Semitool, Inc.	(\$641)	4/16/2009	Material
Semitool, Inc.	(\$4,220)	4/16/2009	Repair & Maintenance
Shin-Etsu MicroSi, Inc.	(\$3,192)	4/16/2009	Material
Siltronic Corporation	(\$355,506)	4/16/2009	Material
Simco Electronics	(\$67)	4/16/2009	Repair & Maintenance
Simplex Grinnell LP	(\$10,435)	4/16/2009	Buildings (including Utility and Insurance)
SNT-USA, Inc	(\$280)	4/16/2009	Material
Solvay Chemicals, Inc.	(\$27,363)	4/16/2009	Material
Spansion (Kuala Lumpur) Sdn Bhd	(\$1,360,000)	4/16/2009	Intercompany Transfers (non-debtor entities)
Spansion (Penang) Sdn Bhd	(\$2,000,000)	4/16/2009	Intercompany Transfers (non-debtor entities)
Spansion (Thailand) Limited	(\$900,000)	4/16/2009	Intercompany Transfers (non-debtor entities)
Specialty Optical Systems, Inc	(\$2,835)	4/16/2009	Material
Spectra Gases, Inc.	(\$3,626)	4/16/2009	Material
Strategic Security Services	(\$74,974)	4/16/2009	Buildings (including Utility and Insurance)

Vendor Name	Amount	Date	Category
SUMCO USA Sales Corporation	(\$53,550)	4/16/2009	Material
TEXAS GAS SERVICE	(\$5,206)	4/16/2009	Buildings (including Utility and Insurance)
Texas Wired Music, Inc.	(\$124)	4/16/2009	Buildings (including Utility and Insurance)
TICO Construction Company, Inc.	(\$35,000)	4/16/2009	Other
Tokyo Ohka Kogyo America, Inc	(\$25,483)	4/16/2009	Material
Toppan Photomasks, Inc.	(\$683)	4/16/2009	Material
Tri-Circuit America Incorporated	(\$900)	4/16/2009	Material
TruGreen LandCare	(\$16,687)	4/16/2009	Buildings (including Utility and Insurance)
United HealthCare Insurance Company	(\$242,710)	4/16/2009	Labor & Benefits
UTAC Thai Limited	(\$856)	4/16/2009	Foundry & Subcon
Varian Semiconductor Equipment	(\$4,100)	4/16/2009	Material
Varian Semiconductor Equipment	(\$406)	4/16/2009	Repair & Maintenance
VariTech International, Inc	(\$296)	4/16/2009	Material
Vat, Inc.	(\$72)	4/16/2009	Repair & Maintenance
Verigy US, Inc.	(\$378)	4/16/2009	Repair & Maintenance
VWR International, Inc.	(\$6,248)	4/16/2009	Material
Weichert Relocation Resources, Inc.	(\$11,183)	4/16/2009	Outside Services
West Coast Quartz Corporation	(\$7,790)	4/16/2009	Material
Willis Limited	(\$42,800)	4/16/2009	Buildings (including Utility and Insurance)
Winbond Electronics Corp	(\$427,119)	4/16/2009	Material
Workplace Safety & Insurance Board	(\$255)	4/16/2009	Buildings (including Utility and Insurance)
Yarbrough Southwest Associated, Inc	(\$75)	4/16/2009	Material
ARCA Technology Corporation	(\$204,099)	4/17/2009	Outside Services
DHL International B.V	(\$20,522)	4/17/2009	Other
Gordian Group, LLC	(\$75,000)	4/17/2009	Restructuring Professional Fees
Hill Brothers Chemical Co.	(\$952)	4/17/2009	Material
International Business Machines	(\$323,320)	4/17/2009	Outside Services
New England Technical Sales	(\$4,065)	4/17/2009	Other
Novellus Systems, Inc.	(\$30,000)	4/17/2009	Repair & Maintenance
Pacific Gas and Electric Co.	(\$160,000)	4/17/2009	Buildings (including Utility and Insurance)
Schenker International BV	(\$4,212)	4/17/2009	Outside Services
Spansion Asia Holdings (Singapore) Pte Ltd	(\$50,000)	4/17/2009	Intercompany Transfers (non-debtor entities)
Spansion International Inc (Italy Branch, Milan)	(\$259,212)	4/17/2009	Intercompany Transfers (debtor entities)
Tanis Communications Inc	(\$34,275)	4/17/2009	Other
United HealthCare Insurance Company	(\$71,524)	4/17/2009	Labor & Benefits
United States Trustee	(\$37,800)	4/17/2009	Restructuring Professional Fees
Winbond Electronics Corp	(\$399,949)	4/17/2009	Material
Brown Rudnick LLP	(\$55,371)	4/20/2009	Restructuring Professional Fees
Gordian Group, LLC	(\$83,745)	4/20/2009	Restructuring Professional Fees
Spansion (Penang) Sdn Bhd	(\$50,000)	4/20/2009	Intercompany Transfers (non-debtor entities)
Spansion China Limited (Suzhou, China)	(\$30,076)	4/20/2009	Intercompany Transfers (non-debtor entities)
Spansion EMEA (Levallois, France)	(\$156,264)	4/20/2009	Intercompany Transfers (non-debtor entities)
United HealthCare Insurance Company	(\$52,320)	4/20/2009	Labor & Benefits
CHIPMOS TECHNOLOGIES INC.	(\$1,065,778)	4/21/2009	Foundry & Subcon
DNP America, LLC	(\$116,498)	4/21/2009	Material
Employee Payroll	(\$6,507)	4/21/2009	Labor & Benefits
Toppan Photomasks, Inc.	(\$103,941)	4/21/2009	Material
UTAC Thai Limited	(\$44,975)	4/21/2009	Foundry & Subcon
Vodafone	(\$241)	4/21/2009	Taxes
Employee Payroll	(\$3,461,525)	4/22/2009	Labor & Benefits
Epiq Bankruptcy Solutions, LLC	(\$115,262)	4/22/2009	Restructuring Professional Fees
Spansion (Kuala Lumpur) Sdn Bhd	(\$1,951,156)	4/22/2009	Intercompany Transfers (non-debtor entities)
Spansion (Penang) Sdn Bhd	(\$789,543)	4/22/2009	Intercompany Transfers (non-debtor entities)
Spansion (Thailand) Limited	(\$1,130,000)	4/22/2009	Intercompany Transfers (non-debtor entities)
United HealthCare Insurance Company	(\$19,114)	4/22/2009	Labor & Benefits
Accretech America	(\$2,400)	4/23/2009	Material
ADP, Inc.	(\$31,911)	4/23/2009	Outside Services
Advantek (Shanghai) Electronic	(\$623)	4/23/2009	Material
Agilent Technologies, Inc.	(\$5,416)	4/23/2009	Repair & Maintenance
Air Liquide Electronics U.S. LP	(\$7,894)	4/23/2009	Material
Air Products & Chemicals, Inc.	(\$33,600)	4/23/2009	Material
Allied Waste Services of	(\$602)	4/23/2009	Outside Services
AlliedBarton Security Services LLC	(\$86,687)	4/23/2009	Buildings (including Utility and Insurance)
American Gas Management	(\$89,515)	4/23/2009	Buildings (including Utility and Insurance)
Amkor Technology, Inc.	(\$49,535)	4/23/2009	Foundry & Subcon
Applied Materials, Inc.	(\$10,959)	4/23/2009	Material

Vendor Name	Amount	Date	Category
ASML US Inc	(\$11,072)	4/23/2009	Repair & Maintenance
ATMI, Inc.	(\$110,717)	4/23/2009	Material
Austin Seal	(\$7,282)	4/23/2009	Material
Austin Seal	(\$900)	4/23/2009	Repair & Maintenance
Basic Chemical Solutions	(\$829)	4/23/2009	Material
Basic Chemical Solutions	(\$4,549)	4/23/2009	Other
Bell Canada	(\$194)	4/23/2009	Other
Brown Rudnick LLP	(\$483,465)	4/23/2009	Restructuring Professional Fees
Cabot Microelectronics Corporation	(\$8,167)	4/23/2009	Material
Ceiba Technologies	(\$1,688)	4/23/2009	Material
Ceridian Benefits Services	(\$41,289)	4/23/2009	Labor & Benefits
Cerium Laboratories LLC	(\$35,000)	4/23/2009	Intercompany Transfers (debtor entities)
CHIPMOS TECHNOLOGIES INC.	(\$1,010,885)	4/23/2009	Foundry & Subcon
Cintas Cleanroom Resources	(\$210)	4/23/2009	Material
Corporate Executive Board	(\$18,600)	4/23/2009	Other
Data 2 Logistics, LLC	(\$46,222)	4/23/2009	Other
Daw Tech Acquisition, LLC	(\$587)	4/23/2009	Outside Services
Daw Tech Acquisition, LLC	(\$1,725)	4/23/2009	Buildings (including Utility and Insurance)
Daw Tech Acquisition, LLC	(\$745)	4/23/2009	Capital Expenditures
Declaration Services, Inc.	(\$9,000)	4/23/2009	Taxes
DOD Technologies, Inc.	(\$2,684)	4/23/2009	Material
Dou Yee Static Control(Suzhou)	(\$683)	4/23/2009	Material
DS Water of America, Inc.	(\$31)	4/23/2009	Other
Duksan hi-Metal, Co., Ltd	(\$6,600)	4/23/2009	Material
Dupont Air Products Nano Materials	(\$48,104)	4/23/2009	Material
Dynamism.com	(\$2,364)	4/23/2009	Other
Eastern Company, Limited	(\$2,553)	4/23/2009	Material
Ebara Technologies, Inc.	(\$6,965)	4/23/2009	Repair & Maintenance
EKC Technology, Inc.	(\$17,560)	4/23/2009	Material
Electronic Technology Group	(\$22,767)	4/23/2009	Repair & Maintenance
Elpida Memory, Inc.	(\$556,640)	4/23/2009	Material
EMLSI	(\$266,395)	4/23/2009	Material
Employee Payroll	(\$1,560,453)	4/23/2009	Labor & Benefits
Engineered Semiconductor	(\$2,155)	4/23/2009	Material
Engineered Semiconductor	(\$3,305)	4/23/2009	Repair & Maintenance
Entegris, Inc	(\$1,250)	4/23/2009	Other
Enterprise Rent A Car	(\$703)	4/23/2009	Outside Services
Entrepix, Inc.	(\$296)	4/23/2009	Material
Fidelix Co., Ltd.	(\$178,112)	4/23/2009	Material
Flow Solutions, Inc.	(\$9,673)	4/23/2009	Material
Flow Solutions, Inc.	(\$498)	4/23/2009	Buildings (including Utility and Insurance)
Form Factor, Inc.	(\$4,200)	4/23/2009	Material
Form Factor, Inc.	(\$96,380)	4/23/2009	Capital Expenditures
Franchise Tax Board	(\$13,156)	4/23/2009	Labor & Benefits
FUJIFILM Electronic Materials	(\$30,283)	4/23/2009	Material
Fujitsu Microelectronics Limited	(\$88,496)	4/23/2009	Material
GCA SERVICES GROUP, INC	(\$1,366)	4/23/2009	Material
GE Mobile Water, Inc.	(\$108)	4/23/2009	Buildings (including Utility and Insurance)
General Physics Corporation	(\$73,159)	4/23/2009	Other
General Tool, Inc.	(\$10,545)	4/23/2009	Material
Graebel Companies Inc.	(\$2,604)	4/23/2009	Other
Graftek Imaging, Inc.	(\$600)	4/23/2009	Repair & Maintenance
Greene Tweed ESMI	(\$1,898)	4/23/2009	Material
Hamilton Elect Works	(\$1,245)	4/23/2009	Buildings (including Utility and Insurance)
HCL America, Inc	(\$7,290)	4/23/2009	Outside Services
HCL Technologies Limited	(\$133,285)	4/23/2009	Outside Services
Heraeus Quartztech, Inc.	(\$54,301)	4/23/2009	Material
Hewlett-Packard	(\$31,056)	4/23/2009	Repair & Maintenance
Hitachi Chemical Co. America, Ltd.	(\$35,910)	4/23/2009	Material
Hi-Tech Services, Inc.	(\$2,550)	4/23/2009	Repair & Maintenance
Insight Corporate Solutions	(\$403)	4/23/2009	Other
Japan Circuit Industrial Co., Ltd	(\$19,200)	4/23/2009	Material
JP Graphics	(\$252)	4/23/2009	Material
Kanto Corporation	(\$22,885)	4/23/2009	Material
King Yuan Electric Company Limited	(\$4,238)	4/23/2009	Foundry & Subcon
KMG Electronic Chemicals, Inc.	(\$27,012)	4/23/2009	Material

Vendor Name	Amount	Date	Category
KML Fremont Investors, LLC	(\$2,596)	4/23/2009	Other
KML Fremont Investors, LLC	(\$439)	4/23/2009	Buildings (including Utility and Insurance)
KoMiCo Technology, Inc.	(\$10,731)	4/23/2009	Material
KSI Corp	(\$8,774)	4/23/2009	Outside Services
LAM Research Corporation	(\$8,931)	4/23/2009	Material
Linde Electronics a division of	(\$1,300)	4/23/2009	Material
Lucent Technologies Incorporated	(\$14,760)	4/23/2009	Repair & Maintenance
M & W Systems	(\$515)	4/23/2009	Repair & Maintenance
Matheson Tri-Gas, Inc	(\$4,744)	4/23/2009	Material
McMaster-Carr	(\$1,514)	4/23/2009	Buildings (including Utility and Insurance)
Menlo Logistics Inc	(\$224,824)	4/23/2009	Outside Services
Micron Semiconductor Asia Pte Ltd.	(\$547,923)	4/23/2009	Material
Movaris, Inc	(\$19,040)	4/23/2009	Repair & Maintenance
Nationwide Hytech Equipment	(\$17,800)	4/23/2009	Repair & Maintenance
Net Mercury, Inc.	(\$4,082)	4/23/2009	Material
Net Mercury, Inc.	(\$1,095)	4/23/2009	Repair & Maintenance
Noblemen International LLC	(\$1,722)	4/23/2009	Material
Norman Lowenbraun	(\$4,750)	4/23/2009	Outside Services
Novellus Systems, Inc.	(\$524)	4/23/2009	Material
Novellus Systems, Inc.	(\$2,894)	4/23/2009	Repair & Maintenance
NuCo Inc.	(\$1,591)	4/23/2009	Material
NuCo Inc.	(\$1,000)	4/23/2009	Repair & Maintenance
Osram Sylvania Products, Inc.	(\$3,780)	4/23/2009	Material
Pactron HJPC Corporation	(\$10,802)	4/23/2009	Material
Parabilis USA, LLC	(\$4,219)	4/23/2009	Material
Parabilis USA, LLC	(\$240)	4/23/2009	Repair & Maintenance
Pentagon Technologies	(\$5,264)	4/23/2009	Material
Planar Solutions LLC	(\$3,960)	4/23/2009	Material
PME Assay Labs	(\$184)	4/23/2009	Outside Services
Praxair Electronics	(\$4,356)	4/23/2009	Material
Praxair Electronics Inc.	(\$16,515)	4/23/2009	Material
Process Solutions Integration, LLC	(\$595)	4/23/2009	Buildings (including Utility and Insurance)
Pure Wafer Inc.	(\$35,475)	4/23/2009	Material
Robert Half International, Inc.	(\$10,000)	4/23/2009	Outside Services
Rohm and Haas Electronic Materials	(\$26,571)	4/23/2009	Material
S & M Moving Systems, Inc.	(\$55,065)	4/23/2009	Outside Services
Sachem, Inc.	(\$5,942)	4/23/2009	Material
Sacsol Diamond Industrial Co., Ltd	(\$3,900)	4/23/2009	Material
Samsung Electro Mechanics America,	(\$6,849)	4/23/2009	Material
SCP Science	(\$191)	4/23/2009	Material
Secretary Of State Of	(\$25)	4/23/2009	Other
SEH America, Inc.	(\$145,800)	4/23/2009	Material
Semitool, Inc.	(\$3,078)	4/23/2009	Material
Semplastics	(\$9,804)	4/23/2009	Material
SEZ America, Inc.	(\$3,253)	4/23/2009	Material
Shin-Etsu MicroSi, Inc.	(\$1,702)	4/23/2009	Material
Sigrity, Inc.	(\$29,500)	4/23/2009	Other
SNT-USA, Inc	(\$11,510)	4/23/2009	Material
Solvay Chemicals, Inc.	(\$27,567)	4/23/2009	Material
Spansion International Inc (Italy Branch, Milan)	(\$132,456)	4/23/2009	Intercompany Transfers (debtor entities)
Spansion International Inc (Taiwan Branch)	(\$118,708)	4/23/2009	Intercompany Transfers (debtor entities)
Specialty Optical Systems, Inc	(\$4,149)	4/23/2009	Material
Spectra Gases, Inc.	(\$5,145)	4/23/2009	Material
STATE OF NEW JERSEY	(\$4,160)	4/23/2009	Other
STATS CHIPPAC (BVI) LTD.	(\$4,517)	4/23/2009	Foundry & Subcon
Strategic Security Services	(\$34,578)	4/23/2009	Buildings (including Utility and Insurance)
SUMCO USA Sales Corporation	(\$53,300)	4/23/2009	Material
Superior Technical Services, Inc.	(\$3,174)	4/23/2009	Repair & Maintenance
Tanis Communications Inc	(\$6,525)	4/23/2009	Other
TechSys Consulting Inc.	(\$7,932)	4/23/2009	Repair & Maintenance
Telwares, Inc.	(\$211,601)	4/23/2009	Other
The Terminix International L.P. Co	(\$522)	4/23/2009	Buildings (including Utility and Insurance)
Thomas West, Inc.	(\$5,442)	4/23/2009	Material
Tokyo Ohka Kogyo America, Inc	(\$12,303)	4/23/2009	Material
Tri-Circuit America Incorporated	(\$1,334)	4/23/2009	Material
TSMC North America	(\$6,500)	4/23/2009	Material

Vendor Name	Amount	Date	Category
United HealthCare Insurance Company	(\$274,745)	4/23/2009	Labor & Benefits
United States Treasury	(\$11,571)	4/23/2009	Labor & Benefits
Univar USA Inc	(\$1,029)	4/23/2009	Material
Universal Security and Fire, Inc.	(\$5,855)	4/23/2009	Outside Services
UTAC Thai Limited	(\$797)	4/23/2009	Material
UTAC Thai Limited	(\$14,997)	4/23/2009	Foundry & Subcon
Varian Semiconductor Equipment	(\$1,034)	4/23/2009	Material
Varian Semiconductor Equipment	(\$746)	4/23/2009	Repair & Maintenance
VariTech International, Inc	(\$346)	4/23/2009	Material
Veremark Technologies, Inc.	(\$2,640)	4/23/2009	Repair & Maintenance
VWR International, Inc.	(\$5,894)	4/23/2009	Material
West Coast Quartz Corporation	(\$2,491)	4/23/2009	Material
Yarbrough Southwest Associated, Inc	(\$2,490)	4/23/2009	Material
ADP, Inc.	(\$3,225)	4/24/2009	Outside Services
Amtronics LTD	(\$11,952)	4/24/2009	Other
Applied Materials, Inc.	(\$100,000)	4/24/2009	Repair & Maintenance
ASML US Inc	(\$14,399)	4/24/2009	Repair & Maintenance
Cahill, Schmitz & Cahill, Inc	(\$2,633)	4/24/2009	Other
City of Austin	(\$1,410,733)	4/24/2009	Buildings (including Utility and Insurance)
Com-Tek Sales, Inc.	(\$1,035)	4/24/2009	Other
Davetek Marketing	(\$1,403)	4/24/2009	Other
DHL International B.V	(\$19,235)	4/24/2009	Other
Dolfuss-Root & Co.	(\$3,063)	4/24/2009	Other
Door To Door Couriers BV	(\$23,033)	4/24/2009	Other
General Electric Capital Corp	(\$56,320)	4/24/2009	Debt Obligations & Capital Leases
HCL America, Inc	(\$188,018)	4/24/2009	Outside Services
HCL Comnet Systems & Services Ltd	(\$201,953)	4/24/2009	Outside Services
Infitronics, Inc	(\$87)	4/24/2009	Other
Innovatech Associates Rocky Mtn LLC	(\$2,614)	4/24/2009	Other
J-Squared Technologies	(\$6,432)	4/24/2009	Other
Lorenz Sales, Inc.	(\$3,382)	4/24/2009	Other
Macquarie Electronics USA Inc.	(\$31,165)	4/24/2009	Debt Obligations & Capital Leases
Mega-Rep, Inc	(\$1,796)	4/24/2009	Other
New England Technical Sales	(\$14,138)	4/24/2009	Other
Nycom, Inc	(\$6,775)	4/24/2009	Other
Regus Schiphol-Rijk	(\$2,962)	4/24/2009	Taxes
Rep. Elect. Generales	(\$4,771)	4/24/2009	Other
Schillinger Associates, Inc	(\$10,786)	4/24/2009	Other
S-J Associates, Mid-Atlantic	(\$483)	4/24/2009	Other
S-J Associates, New York, Inc	(\$1,994)	4/24/2009	Other
STRATEGIC SALES, Inc.	(\$1,551)	4/24/2009	Other
Synergy Associates Inc	(\$674)	4/24/2009	Other
TradeComp Commercial LTDA	(\$6,651)	4/24/2009	Other
United HealthCare Insurance Company	(\$26,421)	4/24/2009	Labor & Benefits
AIG Commercial Equipment Finance,	(\$142,920)	4/25/2009	Debt Obligations & Capital Leases
<b>Total Disbursement</b>	<b><u>(\$65,960,640)</u></b>		

Note: Most of the disbursements are paid by wire/ACH.

**STATEMENT OF OPERATIONS**  
**(Income Statement)**

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

	<b>MONTH</b>	<b>CUMULATIVE FILLING TO DATE</b>
<b>REVENUES</b>		
Gross Revenues	109,943,587	261,318,439
Less: Changes in reserves	2,672,310	(1,510,038)
Net Revenue	112,615,897	259,808,401
<b>COST OF GOODS SOLD</b>		
Manufacturing expense (Attach schedule)	38,441,148	70,934,163
Disty/OEM cost adjustment	3,214,671	(11,898,288)
Intercompany purchase	40,089,740	131,989,409
Foreign currency gain/loss	220,100	488,823
Inventory change	3,225,266	65,631,632
<b>Total Cost of Goods Sold</b>	<b>85,190,924</b>	<b>257,145,740</b>
Gross Profit	27,424,973	2,662,661
<b>OPERATING EXPENSES</b>		
Building expense	1,787,417	3,743,343
Labor and benefits	7,417,857	14,677,067
Freight	13,944	20,377
Marketing and communications	113,589	183,685
Material	403,992	732,751
Outside services	2,866,726	8,113,906
Repairs and Maintenance	728,670	1,090,990
Telecom and Software	964,938	2,158,777
Travel	250,819	455,675
Other (attach schedule)	303,813	1,807,128
<b>Total Operating Expenses Before Depreciation</b>	<b>14,851,766</b>	<b>32,983,699</b>
Depreciation/Depletion/Amortization	2,441,099	4,874,556
<b>Net Profit (Loss) Before Other Income &amp; Expenses</b>	<b>10,132,107</b>	<b>(35,195,594)</b>
<b>OTHER INCOME AND EXPENSES</b>		
Other Income (attach schedule)	(200,626)	(73,500,632)
Interest Expense/Income	1,743,878	3,746,446
Other Expense (attach schedule)		
<b>Net Profit (loss) Before Reorganization Items</b>	<b>8,588,855</b>	<b>34,558,592</b>
<b>REORGANIZATION ITEMS</b>		
Professional Fees	4,624,112	6,865,215
U.S. Trustee Quarterly Fees	-	-
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)	27,578	54,502
Gain (Loss) from Sale of Equipment	-	-
Other Reorganization Expenses (attach schedule)	219,012	320,776
<b>Total Reorganization Expenses</b>	<b>4,870,702</b>	<b>7,240,493</b>
Income Taxes	165	13,305
<b>Net Profit (loss)</b>	<b>3,717,988</b>	<b>27,304,794</b>

\* "Insider" is defined in 11 S.U.S.C Section 101(31)

SPANSION LLC (CASE NO: 09-10692 (KJC))  
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**STATEMENT OF OPERATIONS - continuation sheet**

BREAK DOWN OF "OTHER" CATEGORY	MONTH	CUMULATIVE FILING TO DATE
<b>Manufacturing details</b>		
Building	1,956,400	3,403,140
Depreciation	6,685,686	13,398,581
Freight	561,767	1,154,572
Outside service	329,074	830,645
Repair and Maintenance	2,046,758	3,421,122
Subcontractor	7,573,388	9,197,302
Labor	6,030,328	12,219,762
Material	12,349,345	22,984,245
Other expense	844,484	4,204,302
Telecom	51,664	79,833
Travel	12,254	40,660
<b>Total</b>	<b>38,441,148</b>	<b>70,934,163</b>

**Other Operations Expenses**

Subcontractors	6,550	23,097
Patent - Domestic/International	120,528	620,528
Legal expense	75,458	212,645
Other expense	101,277	950,858
<b>Total</b>	<b>303,813</b>	<b>1,807,128</b>

**Other Income**

Japan deconsolidation	0	-70,347,621
Foreign currency (gain)/loss	9,085	184
Subsidiary equity accounting (gain)/loss	-209,711	-3,153,195
<b>Total</b>	<b>-200,626</b>	<b>-73,500,632</b>

**Other Expenses**


**Other Reorganization Expenses**

Building Consolidation - Moving expense	219,012	320,776

**Reorganization Items - Interest Earned on Accumulated Cash from Chapter 11:**

Interest earned on cash accumulated during the chapter 11 case, which would not have been earned but for the bankruptcy proceeding, should be reported as a reorganization item.

BALANCE SHEET

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from post petition obligation.

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
<b>CURRENT ASSETS</b>		
Unrestricted Cash and Equivalents	115,930,597	48,912,407
Restricted Cash and Cash Equivalents	6,113,329	5,000,000
Accounts Receivable (Net)	104,046,660	71,312,299
Inventories	147,102,711	212,204,957
Prepaid Expenses	16,983,572	19,490,674
Professional Retainers	6,013,150	6,394,505
Intercompany Receivables	326,068,664	303,350,266
Other Current Assets (attach schedule)	17,860,795	17,781,627
<b>TOTAL CURRENT ASSETS</b>	<b>740,119,479</b>	<b>684,446,736</b>
<b>PROPERTY AND EQUIPMENT</b>		
Real Property and Improvements	13,078,518	13,078,518
Machinery and Equipment	2,359,249,053	2,364,729,179
Furniture, Fixtures and Office Equipment		
Leasehold Improvements	741,256,759	741,237,706
Vehicles		
Less Accumulated Depreciation	(2,773,054,724)	(2,762,319,602)
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>	<b>340,529,605</b>	<b>356,725,800</b>
<b>OTHER ASSETS</b>		
Loans to Insiders *		
Intercompany Investments	207,002,467	203,853,259
Other Assets (attach schedule)	173,269,486	174,235,955
<b>TOTAL OTHER ASSETS</b>	<b>380,271,953</b>	<b>378,089,214</b>
<b>TOTAL ASSETS</b>	<b>1,460,921,036</b>	<b>1,419,261,750</b>

LIABILITIES AND OWNER EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
<b>LIABILITIES NOT SUBJECT TO COMPROMISE (Post petition)</b>		
Accounts Payable	(19,714,081)	
Taxes Payable (refer to FORM MOR-4)	(3,207,870)	(3,216,691)
Wages Payable	(3,137,134)	
Secured Debt/Adequate Protection Payments	(79,122,647)	(79,324,449)
Accrued expense	(6,694,150)	(30,717)
Deferred income	(30,239,656)	(5,078,084)
Amounts Due to Insiders *		
Intercompany	(111,495,837)	
Other Post petition Liabilities (attach schedule)	(422,262)	
<b>TOTAL POST PETITION LIABILITIES</b>	<b>(254,033,637)</b>	<b>(87,649,941)</b>
<b>LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)</b>		
Secured Debt	(676,797,018)	(679,736,033)
Priority Debt (Accrued benefits)	(16,364,000)	(22,496,751)
Unsecured Debt	(659,320,289)	(660,690,797)
Intercompany **	(281,801,150)	(296,695,293)
<b>TOTAL PRE-PETITION LIABILITIES</b>	<b>(1,634,282,457)</b>	<b>(1,659,618,874)</b>
<b>TOTAL LIABILITIES</b>	<b>(1,634,282,457)</b>	<b>(1,659,618,874)</b>
<b>OWNER EQUITY</b>		
Intercompany Common Stock	(2,289,378,740)	(2,289,378,740)
Additional Paid-In Capital	(124,015,097)	(124,015,097)
Partners' Capital Account		
Owner's Equity Account		
Retained Earnings - Pre-Petition	2,868,093,689	2,621,454,069
Retained Earnings - Post petition	(27,304,794)	
Cumulative Translation Adjustment	-	119,946,833
Post petition Contributions (Distributions)(Draws)(attach schedule)		
<b>NET OWNER EQUITY</b>	<b>427,395,058</b>	<b>328,007,064</b>
<b>TOTAL LIABILITIES AND OWNERS EQUITY</b>	<b>(1,460,921,036)</b>	<b>(1,419,261,750)</b>

\* "Insider" is defined in 11 U.S.C. Section 101(31)

BALANCE SHEET - continuation sheet

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
<b>Other Current Assets</b>		
Tax Refund Receivable	312,864	309,765
Deferred income tax	3,213,000	3,213,000
Other current assets	687,347	857,933
Non-trade AR	13,647,584	13,400,929
<b>Other current asset total</b>	<b>17,860,795</b>	<b>17,781,627</b>

**Other Assets**

LIABILITIES AND OWNER EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
<b>Other Assets</b>		
Capitalized finance cost	13,825,494	14,182,476
Long term license	22,150,744	23,131,406
Investment in ARS	121,161,504	121,479,324
Virident Investment	14,394,725	14,394,725
Other	1,737,019	1,048,024
<b>Other asset total</b>	<b>173,269,486</b>	<b>174,235,955</b>

LIABILITIES AND OWNER EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
<b>Other Post petition Liabilities</b>		

**Other Post petition Liabilities**

Short term lease incentive and deposit receive	(236,252)	
Long term lease incentive	(176,817)	
Other	(9,192)	
<b>Total</b>	<b>(422,262)</b>	<b>-</b>

**Adjustments to Owner Equity**


**Post petition Contributions (Distributions)(Draws)**


Restricted Cash is cash that is restricted for a specific use and not available to fund operations.  
 Typically, restricted cash is segregated into a separate account, such as an escrow account.

SPANSION LLC (CASE NO: 09-10692 (KJC))  
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**SUMMARY OF UNPAID POST PETITION DEBTS**

	Number of days past due				
	Current	1 to 30days	31 to 60days	61 to 90days	Total
Trade account payable	-\$6,010,790	-\$4,531,587	-\$44,369		-\$10,586,746
Other Payable		-\$9,127,335			-\$9,127,335
Taxes Payable		-\$3,207,870			-\$3,207,870
Wages Payable		-\$3,137,134			-\$3,137,134
Secured Debt/Adequate Protection Payments	-\$79,122,647				-\$79,122,647
Accrued expense		-\$6,694,150			-\$6,694,150
Deferred income		-\$30,239,656			-\$30,239,656
Intercompany		-\$111,495,837			-\$111,495,837
Others		-\$422,262			-\$422,262
<b>Total post petition debts</b>	<b>-\$249,457,681</b>	<b>-\$4,531,587</b>	<b>-\$44,369</b>	<b>\$0</b>	<b>-\$254,033,637</b>

(\*) See attached trade AP aging report

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Vendor	Current	0-30	31-60	61-90	Over90	Grand Total
DHL Exel Supply Chain (Brasil)			-\$191			-\$191
DHL Global Szallitmanyazasi Kft			-\$105			-\$105
DHL International B.V.	-\$45,827					-\$45,827
DHL Logistics (China) Co. Ltd			-\$129			-\$129
Door To Door Couriers BV		-\$8,921				-\$8,921
Interfisc B.V.		-\$12,001				-\$12,001
3M		-\$3,214	\$5,520			\$2,306
ADP, Inc.	-\$3,955	-\$15,144	-\$7,217			-\$26,316
Advantek (Shanghai) Electronic	-\$9,349					-\$9,349
AdventNet, Inc.	-\$495					-\$495
Aerotek Professional Services, Inc.	-\$15,200					-\$15,200
Air Liquide Electronics U.S. LP	-\$91,769					-\$91,769
Air Products & Chemicals, Inc.	-\$103,779	-\$84,483				-\$188,262
Airgas Dry Ice	-\$759	-\$155				-\$913
Airgas-Southwest	-\$140					-\$140
Alcatel Vacuum Products, Inc.	-\$1,654					-\$1,654
Allied Electronics, Inc.		-\$33				-\$33
Ambius, Inc.	-\$1,300					-\$1,300
Amerigas	-\$92					-\$92
Ameritech Credit Corporation		-\$13,380				-\$13,380
Amkor Technology, Inc.		-\$75,921				-\$75,921
Amtec Corporation	-\$3,500					-\$3,500
Andon Specialties, Inc.		-\$1,900				-\$1,900
Applied Industrial Technologies	-\$853					-\$853
Applied Materials, Inc.	-\$142,099					-\$142,099
Aramark Refreshment Services	-\$292					-\$292
ARCA Technology Corporation	-\$2,000					-\$2,000
Arrowhead Drinking Water Co.	-\$117					-\$117
Arthur Fluid Technologies	-\$16,110					-\$16,110
Asia Pacific Properties Limited	-\$1,300					-\$1,300
ASML US Inc	-\$22,646					-\$22,646
Atomic Medium, Inc.		-\$6,000				-\$6,000
Austin Seal	-\$3,981					-\$3,981
Austin Texas Hill Country Equipment	-\$328	-\$271				-\$599
Axon Solutions Sdn. Bhd		-\$8,500				-\$8,500
Axus Technology	-\$249					-\$249
Aztech Controls Corporation	-\$433					-\$433
Balanceworx, Inc.		-\$1,500				-\$1,500
Banc of America Leasing&Capital, LLC	-\$254,535					-\$254,535
Bertrand Cambou		-\$31,303	-\$31,303			-\$62,606
BG Technologies, LLC	-\$488					-\$488
Bigler Chemical, LP	-\$10,066					-\$10,066
Brinkmann Instruments, Inc	-\$8,400					-\$8,400
Brooks Automation, Inc.	-\$1,010					-\$1,010
Bureau Veritas North America, Inc.	-\$146					-\$146
Busch Semiconductor	-\$36,672					-\$36,672
Business Assets Enterprises, LP	-\$3,524					-\$3,524
C Young and Co.	-\$1,104					-\$1,104
Cabot Microelectronics Corporation		-\$8,167				-\$8,167
Cadence Design Systems, Inc	-\$971,400					-\$971,400
Capitol Metro	-\$350					-\$350
Ceiba Technologies	-\$24,161					-\$24,161
Centier Bank		-\$578				-\$578
Ceridian Benefits Services	-\$35,835					-\$35,835
Chien Pang Enterprises(Thai)Co.,Ltd	-\$1,518					-\$1,518
ChipMOS Technologies (H.K.)		-\$43,518				-\$43,518
CHIPMOS TECHNOLOGIES INC.		-\$1,053,868				-\$1,053,868
Cintas Cleanroom Resources	-\$1,115					-\$1,115
Cintas Corporation	-\$9,245					-\$9,245
Club One, Inc.	-\$402					-\$402
CM Services	-\$1,225					-\$1,225
Coastal PVA, Inc.	-\$16,360					-\$16,360
Contract Office Group, Inc.	-\$50,000					-\$50,000
Corporate Executive Board		-\$20,700				-\$20,700
C-Pak Pte., Ltd.	-\$343					-\$343
Craft Corps Incorporated	-\$3,276	-\$2,675				-\$5,950

Vendor	Current	0-30	31-60	61-90	Over90	Grand Total
Criteria Labs, Inc.		-\$4,350				-\$4,350
Cryospec, Inc.	-\$37					-\$37
D&B Corp	-\$59					-\$59
Daewon Semiconductor Packaging	-\$90,269					-\$90,269
Daewon USA	-\$468					-\$468
Daltron Incorporated		-\$7,021				-\$7,021
Data 2 Logistics, LLC	-\$5,800	-\$67,082				-\$72,882
Data I/O Corporation	-\$15,000					-\$15,000
DataSPAN		-\$8,668				-\$8,668
David S. Hunter	-\$1,000					-\$1,000
Davis Calibration		-\$2,374				-\$2,374
Davis Metals		-\$1,300				-\$1,300
Daw Tech Acquisition, LLC	-\$5,509					-\$5,509
Dell Marketing L.P.	-\$11,353					-\$11,353
Deposition Technology, Inc.	-\$10,125					-\$10,125
Deutsche Bank Trust Company	-\$471,943					-\$471,943
Digi-Key Corporation		-\$172				-\$172
Dou Yee Static Control(Suzhou)	-\$4,877					-\$4,877
Dynamic Systems, Inc.		-\$3,953				-\$3,953
E Bartsch Machine Shop	-\$4,640					-\$4,640
EEMS Suzhou Co Ltd	-\$29,785	-\$2,628				-\$32,413
Electrical Distributors Co.		-\$68				-\$68
EMLSI	-\$10,610					-\$10,610
Engineered Semiconductor	-\$5,244	-\$8,731				-\$13,975
Enoch Engineering Services, Inc.	-\$129					-\$129
Entrepix, Inc.		-\$1,168				-\$1,168
ESMO AG		-\$10,925				-\$10,925
Expertune, Inc.	-\$1,365					-\$1,365
Fisher Scientific	-\$476					-\$476
Flow Solutions, Inc.	-\$938					-\$938
Foss Industries, Inc.	-\$4,076					-\$4,076
Franchise Tax Board		-\$1,813				-\$1,813
FSI International, Inc.		-\$3,721				-\$3,721
FSTI, Inc.	-\$18,093					-\$18,093
FUJIFILM Electronic Materials		-\$13,459				-\$13,459
Fujitsu Microelectronics Limited		-\$62,687				-\$62,687
GCA SERVICES GROUP, INC	-\$105,999	-\$21,496				-\$127,495
GE Analytical Instruments, Inc	-\$2,300					-\$2,300
GE Mobile Water, Inc.	-\$1,380					-\$1,380
General Electric Capital Corp		-\$63,483				-\$63,483
General Physics Corporation		-\$3,376				-\$3,376
General Tool, Inc.	-\$9,495					-\$9,495
Global Dosimetry Solution Inc.	-\$589					-\$589
Global Network Resources, Inc.	-\$598					-\$598
Graebel Companies Inc.	-\$2,341	-\$11,089				-\$13,430
Graftek Imaging, Inc.	-\$2,880					-\$2,880
Grainger, Inc.	-\$103	-\$305				-\$408
Greene Tweed ESMI	-\$1,953	-\$415				-\$2,368
Hackney Auto, Truck & Fleet Service	-\$934					-\$934
Hagemeyer North America	-\$162					-\$162
Hamilton Elect Works	-\$6,082	-\$688				-\$6,770
Hasler Inc	-\$546					-\$546
HCL America, Inc		-\$21,590				-\$21,590
Henkel Corp(Henkel Electronics)	-\$29,916					-\$29,916
Heraeus Materials Singapore Pte Ltd	-\$4,199					-\$4,199
Heraeus Quartztech, Inc.		-\$8,614				-\$8,614
Hewitt Associates		-\$15,624				-\$15,624
Hewlett Packard GmbH	-\$1,690					-\$1,690
Hewlett-Packard	-\$39,134					-\$39,134
Hitachi Chemical Co. America, Ltd.		-\$90,000				-\$90,000
Hitachi High Technologies	-\$49,723					-\$49,723
Hot Solutions LLC		-\$11,000				-\$11,000
Houlihan Lokey Howard & Zukin		-\$158,451				-\$158,451
H-Square Corporation		-\$517				-\$517
Hyperion International Tech, LLC	-\$13,600					-\$13,600
IC Solutions, LLC	-\$34,460					-\$34,460

SPANSION LLC (CASE NO: 09-10692 (KJC))  
 Reporting Period: March 30, 2009 to April 26, 2009

Vendor	Current	0-30	31-60	61-90	Over90	Grand Total
ICAM Technology Corporation	-\$2,147					-\$2,147
Informatica Corporation	-\$24,997					-\$24,997
InnerWorkings	-\$577					-\$577
Innovative Cost Management Services	-\$7,500					-\$7,500
Insight Global, Inc	-\$15,130					-\$15,130
Instor Solutions, Inc.	-\$4,051					-\$4,051
Intermed Technologies Corp	-\$1,613					-\$1,613
Iron Mountain	-\$5,508					-\$5,508
I-TECHNOLOGY SOLUTIONS	-\$1,050					-\$1,050
ITW Meritex Sdn Bhd.	-\$11					-\$11
Japan Circuit Industrial Co., Ltd		-\$122,045				-\$122,045
Jerry Mills Electric Group, LP	-\$4,589					-\$4,589
Jordan Valley Semiconductors, Inc.	-\$4,792					-\$4,792
Josco Products	-\$780					-\$780
JSI	-\$6,485					-\$6,485
Kanto Corporation		\$32,925				\$32,925
Kent H Landsberg-San Francisco		-\$176				-\$176
King Yuan Electric Company Limited		-\$2,103				-\$2,103
KMG Electronic Chemicals, Inc.		\$23,587				\$23,587
Koetter Fire Protection	-\$3,462	-\$2,484				-\$5,947
Kokusai Semiconductor Equip Corp	-\$4,421					-\$4,421
KoMiCo Technology, Inc.	-\$18,950					-\$18,950
Lahlouh, Inc.		-\$1,020				-\$1,020
LAM Research Corporation		-\$29,334				-\$29,334
Laser Support Services, Ltd.	-\$17,500					-\$17,500
Linde Electronics a divsion of	-\$46,240					-\$46,240
Lower Colorado River Authority	-\$90					-\$90
Lubrication Technology, Inc.	-\$132					-\$132
LYDALL INDUSTRIAL THERMAL	-\$906					-\$906
Market Street Partners LLC	-\$24,000					-\$24,000
MarkMonitor, Inc.	-\$1,335					-\$1,335
Matera Paper Co., Ltd	-\$361					-\$361
Matheson Tri-Gas, Inc	-\$187	-\$18,185				-\$18,372
McMaster-Carr	-\$35					-\$35
Mcsb Systems (Pg) Sdn Bhd	-\$891					-\$891
Meras Engineering Inc	-\$4,429					-\$4,429
Merrick Services LLC	-\$500					-\$500
Mid-Tex Sales & Service, Inc.	-\$319					-\$319
MILLIPORE CORPORATION	-\$427					-\$427
Mission City Center		-\$4,771				-\$4,771
M-Systems Ltd	-\$865,878					-\$865,878
Mydax, Inc.	-\$6,999					-\$6,999
Net Mercury, Inc.		-\$3,207				-\$3,207
NETWAV INC	-\$10					-\$10
Newark		-\$157				-\$157
Noblemen International LLC	-\$255					-\$255
Northern California Industrial		-\$45,211				-\$45,211
Novellus Systems, Inc.	-\$46,250	-\$26,078				-\$72,328
NuCo Inc.	-\$555	-\$6,975				-\$7,530
OM Associates, Inc.			\$369			\$369
One Source Landscape & Golf Service	-\$2,727					-\$2,727
One Source Manufacturing, LLC	-\$3,347					-\$3,347
One Stop Systems Inc		-\$853				-\$853
Oracle Corporation	-\$3,750					-\$3,750
Oriental Printed Circuits Ltd	-\$175,025					-\$175,025
Pactron HJPC Corporation	-\$12,206	-\$8,716				-\$20,922
Page Southerland Page	-\$13,020					-\$13,020
PANalytical, Inc.	-\$5,034					-\$5,034
Pantos Logistics Co., Ltd	-\$2,769	-\$1,999				-\$4,768
Parabillis USA, LLC	-\$73,246					-\$73,246
Pentagon Technologies	-\$148					-\$148
Planar Solutions LLC		-\$3,960	-\$313			-\$4,273
Plant Your Image	-\$1,746					-\$1,746
Power Systems and Controls	-\$2,305	-\$1,153				-\$3,458
PR Newswire Association	-\$4,248					-\$4,248
Praxair Electronics		-\$59,641				-\$59,641

Vendor	Current	0-30	31-60	61-90	Over90	Grand Total
Praxair Electronics Inc.		-\$16,515				-\$16,515
Probelogic Inc.	-\$3,789					-\$3,789
Prodicus Technologies Group	-\$230					-\$230
Promesa Enterprises, Inc.	-\$770					-\$770
ProTec Construction Services	-\$448					-\$448
Puffer-Sweiven, Inc.	-\$86					-\$86
Pure Wafer Inc.		-\$52,350				-\$52,350
Quality Assurance Management	-\$18,993	-\$13,185				-\$32,178
Rawson L.P.	-\$5,139					-\$5,139
Red Hat, Inc	-\$2,998					-\$2,998
Replico Corporation	-\$74					-\$74
Rohm and Haas Electronic Materials		-\$16,349				-\$16,349
Romaric Automation Design, Inc.	-\$12,364		-\$7,185			-\$12,364
Rudolph Technologies, Inc.						-\$7,185
Sachem, Inc.	-\$5,942					-\$5,942
Schneider Automation		-\$2,761				-\$2,761
SCP Science	-\$92					-\$92
SEH America, Inc.		-\$105,300				-\$105,300
Semiconductor Consumable Technology		-\$4,679				-\$4,679
Semitool, Inc.	-\$12,917	-\$13,807				-\$26,724
Semplastics	-\$1,960					-\$1,960
SEZ America, Inc.	-\$26,182					-\$26,182
Shin-Etsu MicroSi, Inc.		-\$1,702				-\$1,702
Siemens Water Technologies Corp	-\$12,520					-\$12,520
Siltronix Corporation	\$100,845	-\$739,427				-\$638,582
Simco Electronics		-\$246				-\$246
Simplex Grinnell LP	-\$1,678	-\$33,000				-\$34,678
Smart Modular Technologies, Inc.		-\$6,250				-\$6,250
SNT-USA, Inc		-\$2,375				-\$2,375
Solvay Chemicals, Inc.	-\$27,744					-\$27,744
Specialty Optical Systems, Inc	-\$18,511					-\$18,511
Spectra Gases, Inc.	-\$4,969					-\$4,969
Stargate Electronics LLC		-\$3,942				-\$3,942
Stericycle Inc.	-\$65					-\$65
Strategic Security Services		-\$51,041				-\$51,041
SUMCO USA Sales Corporation		-\$49,200				-\$49,200
Sumitomo Cryogenics of America	-\$2,300					-\$2,300
Superior Event Technicians	-\$720					-\$720
Superior Technical Services, Inc.		-\$3,600				-\$3,600
Symbian Software Ltd		-\$15,959				-\$15,959
Synopsys, Inc.		-\$619,200				-\$619,200
T2 Global Inc.	-\$1,000					-\$1,000
Tanaka Kikinzoku International K.K.	-\$2,425					-\$2,425
Tanis Communications Inc		-\$30,175				-\$30,175
Team Consulting Group, Inc	-\$93,325					-\$93,325
TechSys Consulting Inc.		-\$7,932				-\$7,932
Tejas Elevator Co.	-\$6,760					-\$6,760
Telecommunications Management	-\$5,400					-\$5,400
Telwares, Inc.	-\$5,619					-\$5,619
Texas Capitol Semiconductor, Inc	-\$14,680					-\$14,680
Texas Disposal Systems, Inc.	-\$6,576					-\$6,576
Texas Medical Screening	-\$192					-\$192
Texas Wired Music, Inc.		-\$6				-\$6
The Mallory Co., Inc.	-\$138					-\$138
Thomas West, Inc.	-\$5,442					-\$5,442
ThyssenKrupp Elevator Corporation	-\$2,520	-\$2,088				-\$4,609
TICO Construction Company, Inc.	-\$7,485					-\$7,485
TigerTek Industrial Services, Inc.	-\$706					-\$706
Timothy J Rohm Phd	-\$2,430					-\$2,430
Tioga Technology Group LLC	-\$575					-\$575
Tip Corporation Sdn Bhd	-\$450					-\$450
Tokyo Electron America, Inc.	-\$5,178	-\$256,153				-\$261,331
Tokyo Ohka Kogyo America, Inc		-\$2,777				-\$2,777
Toppan Photomasks, Inc.		-\$31,788				-\$31,788
Tosoh SMD, Inc	-\$16,570					-\$16,570
Tres-Ark, Inc.	-\$10,000					-\$10,000

SPANSION LLC (CASE NO: 09-10692 (KJC))  
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Vendor	Current	0-30	31-60	61-90	Over90	Grand Total
Tri-Circuit America Incorporated		-\$1,000				-\$1,000
TruGreen LandCare	-\$8,621					-\$8,621
Tyco Electronics Corp	-\$6,446					-\$6,446
Ultra Pure Solutions, Inc.	-\$4,023					-\$4,023
United States Treasury		-\$1,110				-\$1,110
Universal Security and Fire, Inc.	-\$7,914	-\$291				-\$8,205
UTAC Thai Limited		-\$11,088				-\$11,088
Valqua America Inc.		-\$171				-\$171
Vantage Pump and Compressor, Ltd.	-\$351					-\$351
Varian Semiconductor Equipment		-\$3,959				-\$3,959
VariTech International, Inc	-\$8,406					-\$8,406
VMI Inc.	-\$7,535					-\$7,535
Vmware, Inc.	-\$11,398					-\$11,398
Volt	-\$507,233					-\$507,233
VWR International, Inc.		-\$6,075				-\$6,075
Wailua Technology Inc		-\$17,000				-\$17,000
Watas Holdings Sdn Bhd	-\$2,446					-\$2,446
Webex Communications Inc.	-\$9,038					-\$9,038
West Coast Quartz Corporation	-\$8,273					-\$8,273
Willi Carville	-\$520					-\$520
Willis of Texas, Inc	-\$846,695					-\$846,695
WSTS Inc.	-\$12,500					-\$12,500
XyEnterprise		-\$19,320				-\$19,320
<b>Grand total</b>	<b>-\$6,010,790</b>	<b>-\$4,531,587</b>	<b>-\$44,369</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$10,586,746</b>

UNITED STATES BANKRUPTCY COURT

DISTRICT OF DELAWARE

Spansion LLC

Case No.: 09-10692 (KJC)

Reporting Period: March 30, 2009 to April 26, 2009

MOR - 5 Trade Accounts Receivable Reconciliation and Aging

Gross AR balance as of 3/29/09	\$139,632,358
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Net Billing	\$84,216,807
Receipt	(\$103,451,813)
Gross AR balance as of 4/26/09	<u><u>\$120,397,351</u></u>

Current	\$102,255,510
0-30 days	\$11,084,589
31-60 days	\$4,195,106
61-90 days	\$2,471,213
91+ days	<u><u>\$390,933</u></u>
	\$120,397,351

Allowance for doubtful accounts	(\$6,349,396)
Reserves and adjustments	(\$10,001,295)

Net AR balance as of 4/26/09	<u><u>\$104,046,660</u></u>
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