# IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
SPANSION INC., et al., <sup>1</sup>	Case No. 09-10690 (KJC)
Debtors.	Jointly Administered

#### GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY AND DISCLAIMER REGARDING DEBTORS' SCHEDULES AND STATEMENTS OF FINANCIAL AFFAIRS

The Schedules of Assets and Liabilities and Statements of Financial Affairs (the "Schedules" and "Statements," respectively) filed by the above-captioned debtors and debtors-in-possession (collectively, the "Debtors") in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") were prepared by the Debtors' management, with the assistance of the Debtors' personnel and bankruptcy professionals, including Epiq Bankruptcy Solutions, LLC, pursuant to 11 U.S.C. § 521<sup>2</sup> and Federal Rule of Bankruptcy Procedure 1007 and are unaudited. While the Debtors' management has made every effort to ensure that the Schedules and Statements are accurate and complete based on information that was available at the time of preparation, inadvertent errors or omissions may have occurred. The Schedules and Statements remain subject to further review and verification by the Debtors. Subsequent information may result in material changes in financial and other data contained in the Schedules and Statements. The Debtors reserve their rights to amend the Schedules and Statements from time to time as may be necessary or appropriate without notice. These Global Notes and Statement of Limitations, Methodology and Disclaimer Regarding Debtors' Schedules and Statements (the "Global Notes") are incorporated by reference in, and comprise an integral part of, each of the Schedules and Statements, and should be referred to and reviewed in connection with any review of the Schedules and Statements.

1. <u>Case</u>. On March 1, 2009 (the "<u>Petition Date</u>"), the Debtors each filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code in the Bankruptcy Court. Unless otherwise indicated, the information provided in the Schedules and Statements is as of the close of business on the Petition Date.

The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Spansion Inc., a Delaware corporation (8239); Spansion Technology LLC, a Delaware limited liability company (3982); Spansion LLC, a Delaware limited liability company (0482); Cerium Laboratories LLC.

liability company (3982); Spansion LLC, a Delaware limited liability company (0482); Cerium Laboratories LLC, a Delaware limited liability company (0482), and Spansion International, Inc., a Delaware corporation (7542). The mailing address for each Debtor is 915 DeGuigne Dr., Sunnyvale, CA 94085.

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Unless otherwise stated herein, section references are to 11 U.S.C. § 101, et seq. (the "Bankruptcy Code").

- 2. <u>Joint Administration</u>. Pursuant to an order entered March 4, 2009 [D.I. 58], the above-captioned chapter 11 cases are jointly administered. Notwithstanding the joint administration of the Debtors' cases, each of the Debtors has filed its own Schedules and Statements.
- 3. <u>Amendments</u>. The Debtors reserve the right to amend the Schedules and Statements in all respects at any time as may be necessary or appropriate, including without limitation, (a) to assert offsets or defenses to any claim, (b) to amend the amount, liability, or classification of any claim, or (c) to otherwise designate any claim as contingent, unliquidated or disputed.
- 4. <u>Estimates and Assumptions</u>. The preparation of the Schedules and Statements required the Debtors to make estimates and assumptions with respect to the reported amounts of assets and liabilities, the value of contingent assets and liabilities and the reported amounts of revenues and expenses during the applicable reporting periods. Actual results could differ from those estimates.
- 5. Prepetition v. Postpetition. The Debtors have allocated liabilities between the prepetition and postpetition periods based upon information obtained from research conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between the prepetition and postpetition periods may change. Assets and liabilities are reported in the Debtors' Schedules and Statements as of the close of business on March 1, 2009, unless otherwise noted.
- 6. <u>Basis of Presentation.</u> For financial reporting purposes, the Debtors prepare consolidated financial statements, which include financial information for Spansion Inc. and its subsidiaries. The Schedules and Statements are unaudited and reflect the Debtors' best efforts to report the assets and liabilities of each Debtor on an unconsolidated basis. These Schedules and Statements neither purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States ("GAAP"), nor are they intended to fully reconcile to the Debtors' financial statements.
- 7. GAAP. Given the difference between the financial information required by the Schedules and Statements and financial information prepared in accordance with GAAP, the aggregate asset values and claim amounts set forth in the Schedules and Statements may not reflect the amounts that would be set forth in a balance sheet prepared in accordance with GAAP. The Debtors completed an impairment exercise pursuant to GAAP Rule 144 on all of their long lived assets (e.g. fixed assets, patents, licenses and goodwill) that was effective as of December 28, 2008. The Debtors' books were adjusted as of December 28, 2008 to reflect the new impaired value of the assets.
- 8. <u>Causes of Action</u>. The Debtors reserve all of their causes of action. Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of any claim or cause of action that may be asserted, including, but not limited to, equitable subordination, causes of action arising under Chapter 5 of the Bankruptcy Code and any other causes of action arising in this chapter 11 case or under applicable non-bankruptcy law.

- 9. <u>Insiders.</u> Where the Schedules or Statements require information concerning officers, directors or insiders, included therein are the Debtors' (a) directors (or persons in similar positions) and (b) employees that are, or were during the relevant period, officers (or persons in control). Employees may have been included in this disclosure for informational purposes only and are not necessarily "insiders" as defined in Section 101(31) or as otherwise defined by applicable law, including, without limitation, any state or federal securities law. The listing of a party as an insider is not intended to be nor should it be construed as a legal characterization of such party as an insider, nor should it be construed as an admission that such party is an insider, all such rights, claims and defenses being expressly reserved.
- 10. <u>Debtors' Address</u>. As of the Petition Date, the mailing address for the each of the Debtors and their employees was 915 DeGuigne Drive, Sunnyvale, CA 94085.
- 11. <u>Categories or Labels Use in Schedules and Statements</u>. Information requested by the Schedules and Statements requires the Debtors to make judgments regarding the appropriate category in which information should be presented or how certain parties, claims or other data should be labeled. The Debtors' decisions regarding the category or label to use is based on the best information available to the Debtors as of the filing of these Schedules and Statements and within the time constraints imposed. The Debtors reserve the right to modify, change or delete any information in the Schedules and Statements by amendment, including to the extent some information currently presented should be moved to a different category or labeled in a different way.
- 12. <u>Intellectual Property Rights.</u> Inclusion of certain intellectual property shall not be construed as an admission that such intellectual property rights have not been abandoned, have not been terminated or otherwise expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition or other transaction. Accordingly, the Debtors reserve all of their rights with respect to the legal status of such intellectual property rights.
- 13. <u>Summary of Significant Reporting Policies and Practices</u>. The Schedules and Statements have been signed by Nathan Sarkisian, Interim Chief Financial Officer and Secretary of Spansion Inc. In reviewing and signing the Schedules and Statements, Mr. Sarkisian has necessarily relied upon the efforts, statements and representations of the Debtors' accounting and non-accounting personnel. Mr. Sarkisian has not personally verified the accuracy of each such statement and representation, including statements and representations concerning amounts owed to creditors. Each of the Debtors made its best effort to accurately report asset, liability, disbursement and other information on its Schedules and Statements. However, the following qualifications and limitations apply to each Debtor's Schedules and Statements:
- a. <u>Personal Information</u>. The Debtors have not included addresses of current and former employees and directors in the Schedules and Statements.
- b. <u>Fair Market Value</u>; <u>Book Value</u>. For the preparation of these Schedules and Statements, it would be prohibitively expensive and unduly burdensome and time consuming to obtain current market valuations of all of the Debtors' property interests.

Accordingly, unless otherwise noted, the Schedules and Statements reflect the net book value of the Debtors' assets and liabilities in accordance with the Debtors' accounting and/or tax books and records as of the Petition Date. As applicable, assets that have been fully depreciated or were expensed for accounting purposes have no net book value. Unless otherwise noted, the Schedules reflect the net book value of the Debtors' assets as listed in the Debtors' books and records, and are not based upon any estimate of their current market value, which may or may not correspond to book value. For this reason, amounts ultimately realized may vary from net book value and such variances may be material. In Schedules D and F, the value of the Debtors' Senior Secured Floating Rate Notes Due 2013, 11.25% Senior Notes Due 2016, and 2.25% Exchangeable Senior Subordinated Debentures Due 2016 are listed at face value plus accrued interest. This differs from the book value which is net with a premium or discount according to GAAP. Unless otherwise indicated, all amounts are listed as of the Petition Date.

- c. <u>Leased Real and Personal Property</u>. In the ordinary course of its business, the Debtors lease real and personal property, including furniture, fixtures and equipment, from certain third-party lessors. Nothing in the Schedules or Statements is or shall be construed as an admission or determination as to legal status of any lease (*e.g.*, as a true lease or financing arrangement), and the Debtors reserve all rights with respect to such issues.
- d. <u>Claims</u>. The Schedules and Statements generally identify parties holding claims existing as of the Petition Date. The Bankruptcy Court, however, has authorized the Debtors to continue certain prepetition practices and make payments in respect of certain prepetition claims. Accordingly, certain of the claims identified in the Schedules and Statements may already have been paid or may be paid in the future. The inclusion of such amounts on the Schedules and Statements shall not be deemed to create any additional obligation for the Debtors.
- e. <u>Disputed, Contingent and Unliquidated Claims</u>. The Debtors may designate certain claims on Schedules D, E and F as disputed, contingent and/or unliquidated, as applicable. Any failure to designate a claim on the Schedules and Statements as disputed, contingent and/or unliquidated does not constitute an admission that such claim is not disputed, contingent and/or unliquidated, as applicable. The Debtors reserve the right to dispute, or assert offsets or defenses to, any claim reflected on the Schedules and Statements as to amount, liability or status.
- 14. <u>Summary of Significant "Schedules" Conventions</u>. The following conventions were adopted by the Debtors in preparation of the Schedules:
- a. <u>Schedule B22, Exhibit B22.</u> The Debtors have not conducted appraisals to ascertain the fair market value of their patents.
- b. <u>Schedule B23</u>. The Debtors' intellectual property licenses are included in Schedule G.
- c. <u>Schedule D.</u> Except as otherwise agreed pursuant to a stipulation or order entered by the Bankruptcy Court, the Debtors reserve their rights to dispute or challenge the validity, perfection or immunity from avoidance of any lien purported to be granted or

perfected in any specific asset to a secured creditor listed on Schedule D. Moreover, except as otherwise agreed pursuant to a stipulation or order entered by the Bankruptcy Court, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument (including, without limitation, any intercompany agreement) related to such creditor's claim. In certain instances, one or more of the Debtors may be co-obligors or guarantors with respect to scheduled claims of one of the other Debtors, and no claim set forth on Schedule D is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities. The descriptions provided in Schedule D are intended only to be a summary, and reference should be made to the applicable loan agreements and related documents for a complete description of any collateral and corresponding liens or security interests. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements. The Debtors have not included on Schedule D any creditor who may assert an interest in property of the estate by way of setoff rights, deposits posted by or on behalf of the Debtors or inchoate statutory lien rights. Any such creditors may, however, be listed on Schedule F.

Schedule E. As part of the "first day" orders, the Debtors were d. authorized to pay certain outstanding, prepetition amounts owing with respect to employee wages and benefits and taxes. Therefore, any such prepetition claims that have been paid postpetition in accordance with the Bankruptcy Court's orders have not been listed in these Schedules and Statements. The inclusion of any such amounts shall not be deemed to obligate the Debtors to pay such amounts again. Further, the Debtors may continue to pay prepetition claims in accordance with the authority granted by the Bankruptcy Court. The balances listed in the Schedules and Statements are as of March 1, 2009, and any such subsequent payments shall reduce (or eliminate) the amounts owed to such claimants. The amounts listed in Schedule E include all amounts due and owing for priority claims on March 1, 2009, except that the amounts listed exclude one week of prepetition wages that were paid postpetition. The amounts listed in Schedule E also exclude prepetition sales commissions paid postpetition. Vacation pay claims listed on Schedule E for a particular employee may be reduced based upon any vacation time taken by that employee after the Petition Date. The listing of any claim on Schedule E does not constitute an admission by the Debtors that such claim is entitled to priority treatment under Section 507. Such claims remain subject to further review and verification.

#### e. Schedule F.

(1) In certain instances, a Debtor may be a co-obligor or guarantor with respect to scheduled claims of other Debtors, and no claim set forth on Schedule F of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities. The descriptions provided in Schedule F are intended only to be a summary. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of any agreements entered into by and between the Debtors and their creditors.

(2) The claims of individual creditors for, among other things, merchandise, goods, services or taxes have been recorded on the Schedules at the amounts listed

in the Debtors' books and records and may not reflect credits or allowances due from such creditor. The Debtors reserve all of their rights respecting such credits and allowances.

(3) All parties to executory contracts, including those listed on Schedule G, are holders of contingent and unliquidated unsecured claims arising from (i) obligations under those executory contracts and/or (ii) rejection damages in the event that such executory contract is rejected. Not all such claims are set forth on Schedule F.

#### f. Schedule G.

- (1) While reasonable efforts have been made to ensure the accuracy of Schedule G, inadvertent errors, omissions or over-inclusions may have occurred. Debtors hereby reserve all of their rights to dispute the validity, status, or enforceability of any contracts, agreements, or leases set forth in Schedule G and to amend or supplement Schedule G as necessary. The contracts, agreements, and leases listed on Schedule G may have expired or may have been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters, and other documents, instruments, and agreements that may not be listed therein.
- (2) Certain of the real property leases listed on Schedule G may contain renewal options, guarantees of payment, options to purchase, rights of first refusal, rights to lease additional space, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth on Schedule G. Certain of the executory agreements may not have been memorialized and could be subject to dispute. Additionally, the Debtors may be parties to various other agreements concerning real property, such as easements, rights of way, subordination, nondisturbance, and attornment agreements, supplemental agreements, amendments/letter agreements, title documents, consents, site plans, maps, and other miscellaneous agreements. Such documents are not set forth in Schedule G.
- (3) Certain of the agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financings. Spansion LLC maintains general liability insurance policies, and various other insurance policies. A listing of all such insurance policies is set forth on Spansion LLC's Schedule G.
- (4) Listing a contract or lease on Schedule G does not constitute an admission that such contract or lease is an executory contract or unexpired lease or that such contract or lease was in effect on the Petition Date or is valid or enforceable. Any and all of the Debtors' rights, claims and causes of action with respect to the contracts and agreements listed on Schedule G are hereby reserved. In addition, the Debtors may have entered into various other types of agreements in the ordinary course of business, such as supplemental agreements, amendments/letter agreements and confidentiality agreements. Such documents may not be set forth in Schedule G. The Debtors reserve all of their rights to dispute or challenge the characterization of the structure of any transaction or any document or instrument related to a creditor's claim (including, but not limited to, whether the transaction, document or instrument is a true lease or financing arrangement).

- (5) At will engagement letters and agreements for legal services have not been included in Schedule G.
- (6) Omission of a contract or lease from Schedule G does not constitute an admission that such omitted contract or lease is not an executory contract or unexpired lease. The Debtors' rights under the Bankruptcy Code with respect to any such omitted contracts or leases are not impaired by the omission.
- g. <u>Schedule H.</u> Codefendants in litigation matters involving the Debtors are not listed in Schedule H.
- 15. <u>Summary of Significant "Statement" Conventions</u>. The following conventions were adopted by the Debtors in preparation of the Statements:
- a. <u>Statement 3b</u>. The Debtors have not included in 3b any ordinary course payments for wages, compensation or expenses made to or on behalf of employees.
- b. <u>Statement 3c.</u> The list of payments included in this section does not include payments to Vice Presidents who are not part of the executive management team. The listing of a payment in this section does not constitute an admission that such payment was made to an "insider" as defined in Section 101(31) of the Bankruptcy Code or as otherwise defined by applicable law, including, without limitation, any state or federal securities law. Consolidated payments made to a third party in part for the benefit of an insider are not included on Statement 3c where it is difficult or impossible for the Debtors to determine what portion of the payment should be allocated to a particular insider. In addition, certain payments made by the Debtors for the benefit of insiders, including medical insurance payments, dental insurance payments and payments for expenses for work related equipment, are not included in the list of payments. The Debtors reserve all rights to amend Statement 3c as is necessary or appropriate to add any such payments to the list.
- c. <u>Statement 9.</u> Payments to professionals related to debt counseling or bankruptcy may include advance deposits or retainers for postpetition services. All professionals listed in Statement 9 performed services for the Debtors related to debt counseling and bankruptcy but some of the listed professionals have also provided other types of services for the Debtors.
- d. <u>Statement 20</u>. Most inventory is cycle counted on an ongoing basis under the supervision of the Debtors' management.

#### e. Statement 21b.

- (1) The list of names provided in this section does not include Vice Presidents who are not part of the executive management team.
- (2) Please note that Spansion Inc. is a public holding company and does not directly employ any individuals. The officers listed for Spansion Inc. include officers of (i) Spansion LLC, the operating company for Spansion Inc.; or (ii) one of Spansion LLC's direct or indirect subsidiaries.

#### f. Statement 22b.

- (1) The list of names provided in this section does not include Vice Presidents who are not part of the executive management team.
- (2) Please note that Spansion Inc. is a public holding company and does not directly employ any individuals. The officers listed for Spansion Inc. include officers of (i) Spansion LLC, the operating company for Spansion Inc.; or (ii) one of Spansion LLC's direct or indirect subsidiaries.
- 16. General Disclaimer. While those members of management responsible for the preparation of the Schedules and Statements have made a reasonable effort to ensure that the Schedules and Statements are accurate and complete based on information known to them at the time of preparation after reasonable inquiries, inadvertent errors may exist or the subsequent receipt of information may result in material changes in financial and other data contained in the Schedules and Statements that may warrant amendment of the same. Moreover, because the Schedules and Statements contain unaudited information that is subject to further review and potential adjustment there can be no assurance that the Schedules and Statements are complete or accurate.

# UNITED STATES BANKRUPTCY COURT

#### DISTRICT OF DELAWARE

In re	SPANSION INTERNATIONAL, INC.			
	Debtor	Case No.	09-10693	
		Chapter	11	

### **SUMMARY OF AMENDED SCHEDULES**

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts from Schedules D, E, and F to determine the total amount of the debtor's liabilities.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	No				
B - Personal Property	No		\$10,836,725.69		
C - Property Claimed As Exempt	No				
D - Creditors Holding Secured Claims	No				
E - Creditors Holding Unsecured Priority Claims	Yes	15		\$629,072.00	
F - Creditors Holding Unsecured Nonpriority Claims	No			\$2,213,201.14	
G - Executory Contracts and Unexpired Leases	No				
H - Codebtors	No				
I - Current Income of Individual Debtor(s)	No				
J - Current Expenditures of Individual Debtor(s)	No				
	TOTAL	15	\$10,836,725.69	\$2,842,273.14	

#### **AMENDED**

In re	SPANSION INTERNATIONAL, INC.	Case No.	09-10693

Debtor (if known)

#### SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts  $\underline{not}$  entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule.

an	nounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule.
	Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.
TY	PES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)
	Domestic Support Obligations  Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).
	Extensions of credit in an involuntary case  Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).
<b>✓</b>	Wages, salaries, and commissions  Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$10,950* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever

#### **✓** Contributions to employee benefit plans

occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

	In re SPANSION INTERNATIONAL, INC.	Case No.	. 09-10693		
	Debtor		(if known)		
	Certain farmers and fishermen				
	Claims of certain farmers and fishermen, up to \$5,400* per farmer or fisherman, against the debtor, as provi	ded in 11 U.S.C	. § 507(a)(6).		
	Deposits by individuals				
	Claims of individuals up to \$2,425* for deposits for the purchase, lease, or rental of property or services for delivered or provided. 11 U.S.C. § 507(a)(7).	personal, family	, or household use, that were not		
<b>✓</b>	Taxes and Certain Other Debts Owed to Governmental Units				
	Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U	U.S.C. § 507(a)(	8).		
	Commitments to Maintain the Capital of an Insured Depository Institution				
	Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an i § 507 (a)(9).				
	Claims for Death or Personal Injury While Debtor Was Intoxicated				
	Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debto drug, or another substance. 11 U.S.C. § 507(a)(10).	or was intoxicate	d from using alcohol, a		

\* Amounts are subject to adjustment on April 1, 2010, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

Case	No.	09-10	)693

(if known)

### SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.  ACCOR SERVICES GMBH PF 82 01 86 MÜNCHEN, N/A 81829 GERMANY			EMPLOYEE BENEFIT PLANS AND TAXES	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.  ACE AMERICAN INSURANCE COMPANY 10F., NO.8, SEC. 5, XINYI RD., XINYI DIST., TAIPEI, N/A 110 TAIWAN			EMPLOYEE BENEFIT PLANS AND TAXES	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.  ALLIANZ LEBENSVERSICHERUNGS-AG N/A BERLIN, N/A 10850 GERMANY			EMPLOYEE BENEFIT PLANS AND TAXES	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.  AOK BAYERN MAISTRASSE 43.47 MUNCHEN 80266 GERMANY			SOCAIL SECURITY WITHHOLDING	X	X	х	\$0.00	\$0.00	\$0.00
ACCOUNT NO. APFEL GISELA			VACATION AND DEFERRED COMP				\$2,366.09	\$2,366.09	\$0.00
ACCOUNT NO. APP FRANK			VACATION AND DEFERRED COMP				\$2,421.58	\$2,421.58	\$0.00
ACCOUNT NO. ARI PESONEN			VACATION AND DEFERRED COMP				\$56,390.46	\$10,950.00	\$45,440.46
ACCOUNT NO. BASS, IAN			Amended FLEX BENEFITS	X			\$0.00	\$0.00	\$0.00
ACCOUNT NO. BASS, IAN			Amended VACATION, DEFERRED COMP AND BONUS				\$7,000.00	\$7,000.00	\$0.00

Sheet no. 3 of 15 sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

(if known)

### SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

			<u> </u>						•
CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO. BAUCH FLORIAN			VACATION AND DEFERRED COMP				\$9,351.34	\$9,351.34	\$0.00
ACCOUNT NO.  BERUFSGENOSSENSCHAFT HANDEL UND WARENDISTRIBUTION N/A MANNHEIM, N/A 68145 GERMANY			EMPLOYEE BENEFIT PLANS AND TAXES	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.  BLIWA FORSAKRINGSTJAN ST AB BOX 5125 STOCKHOLM 102 43 SWEDEN			LIFE INSURANCE PENSION	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO. BOWEN, CHRIS			VACATION AND DEFERRED COMP				\$7,564.29	\$7,564.29	\$0.00
ACCOUNT NO.  CANADA LIFE 3 RIVERGATE TEMPLE QUAY BRISTOL, N/A BS1 6ER UK			EMPLOYEE BENEFIT PLANS AND TAXES	X	х	Х	\$0.00	\$0.00	\$0.00
ACCOUNT NO.  CASAGRANDE INSURANCE BROKER VIA BORGONUOVO 7 MILAN, N/A 20122 ITALY			EMPLOYEE BENEFIT PLANS AND TAXES	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO. CLEMENT LUDWIG			VACATION AND DEFERRED COMP				\$5,389.70	\$5,389.70	\$0.00
ACCOUNT NO. CROSSLEY, VICKY			VACATION AND DEFERRED COMP				\$0.00	\$0.00	\$0.00
ACCOUNT NO. DAASSI BACEM			VACATION AND DEFERRED COMP				\$3,338.68	\$3,338.68	\$0.00

Sheet no. 4 of 15 sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

Subtotal \$25,644.01 \$25,644.01 \$0.00

09-1069

(if known)

### SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
DELAWARE SECRETARY OF STATE PO BOX 11728 NEWARK, NJ 07101-4728			FRANCHISE TAX	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.									
DELOITTE & TOUCHE 12F., NO. 156, SEC. 3, MINGSHENG E. RD., TAIPEI CITY, N/A 10596 TAIWAN			EMPLOYEE BENEFIT PLANS AND TAXES	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.									
DENNA, ELEONORA			VACATION AND DEFERRED COMP				\$2,017.97	\$2,017.97	\$0.00
ACCOUNT NO.									
DI BELLA, ANDREA			VACATION AND DEFERRED COMP				\$3,261.70	\$3,261.70	\$0.00
ACCOUNT NO.									
DI TULLIO, DOMENICO			VACATION AND DEFERRED COMP				\$2,825.15	\$2,825.15	\$0.00
ACCOUNT NO.									
DÖCKE SONJA			VACATION AND DEFERRED COMP				\$2,242.32	\$2,242.32	\$0.00
ACCOUNT NO.									
EDELHÄUSER FRANK			VACATION AND DEFERRED COMP				\$3,874.52	\$3,874.52	\$0.00
ACCOUNT NO.									
ELNAGARI NADIA			VACATION AND DEFERRED COMP				\$2,091.80	\$2,091.80	\$0.00
ACCOUNT NO.									
ERARIO, FABRIZIO			VACATION AND DEFERRED COMP				\$1,681.64	\$1,681.64	\$0.00
ACCOUNT NO.									
FEDELI, ANDREA			VACATION AND DEFERRED COMP				\$3,732.56	\$3,732.56	\$0.00

Sheet no. 5 of 15 sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

Subtotal	\$21,727.66	\$21,727.66	\$0.00

Case No.	09-10693	3

(if known)

### SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
FERRAGINA, VINCENZO			VACATION AND DEFERRED COMP				\$2,825.15	\$2,825.15	\$0.00
ACCOUNT NO.									
FERRARIO, DONATO			VACATION AND DEFERRED COMP				\$3,228.74	\$3,228.74	\$0.00
ACCOUNT NO.									
FINANZAMT BONN-INNENSTADT WELSCHNONNENSTR. 15 BONN 53111 GERMANY			VAT	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.									
FINANZAMT MÜNCHEN FÜR KÖRPERSCHAFTEN MEISERSTR. 4 MÜNCHEN 80333 GERMANY			INCOME TAX WITHHOLDING	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.									
FLATTICH RAINER			VACATION AND DEFERRED COMP				\$5,175.72	\$5,175.72	\$0.00
ACCOUNT NO.									
FOLCETTONI, NADIA			VACATION AND DEFERRED COMP				\$2,219.76	\$2,219.76	\$0.00
ACCOUNT NO.									
FRANCHISE TAX BOARD BANKRUPTCY, BE MS A345 SACRAMENTO, CA 95812-2952			FRANCHISE TAX	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.									
FÜSSEL ALEXANDER			VACATION AND DEFERRED COMP				\$6,767.00	\$6,767.00	\$0.00
ACCOUNT NO.									
GANNON, BRENDAN			VACATION AND DEFERRED COMP				\$0.00	\$0.00	\$0.00

Sheet no. 6 of 15 sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

Subtotal \$20,216.37 \$20,216.37	\$0.00
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Case No.	09-10693
Case No.	07-10073

(if known)

### SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
GATERMANN JAN			VACATION AND DEFERRED COMP				\$5,012.98	\$5,012.98	\$0.00
ACCOUNT NO.									
GERACI, ANTONINO			VACATION AND DEFERRED COMP				\$5,077.87	\$5,077.87	\$0.00
ACCOUNT NO.									
GHEZZI, STEFANO			VACATION AND DEFERRED COMP				\$6,053.89	\$6,053.89	\$0.00
ACCOUNT NO.									
GIANNINI, GIUSEPPE			VACATION AND DEFERRED COMP				\$5,414.20	\$5,414.20	\$0.00
ACCOUNT NO.									
GOLLA, CARLA			VACATION AND DEFERRED COMP				\$14,798.66	\$10,950.00	\$3,848.66
ACCOUNT NO.									
GRIMALDI, CRISTINA GIUSEPPINA			VACATION AND DEFERRED COMP				\$3,228.74	\$3,228.74	\$0.00
ACCOUNT NO.									
HANNU HÄNNINEN			VACATION AND DEFERRED COMP				\$10,286.84	\$10,286.84	\$0.00
ACCOUNT NO.									
HARREINER JOSEF			VACATION AND DEFERRED COMP				\$5,934.65	\$5,934.65	\$0.00
ACCOUNT NO.									
HILBURGER DIETER			VACATION AND DEFERRED COMP				\$1,712.28	\$1,712.28	\$0.00
ACCOUNT NO.  HM REVENUE & CUSTOMS ACCOUNTS OFFICE BRADFORD BD98 1YY UK			INCOME TAX	X	X	X	\$20,836.49	\$20,836.49	\$0.00

Sheet no. 7 of 15 sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

Subtotal	\$78,356.60	\$74,507.94	\$3,848.66
Subtotal	\$78,356.60	\$74,507.94	\$3,848.66

Case No.	09-1069
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(if known)

### SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.  HM REVENUE & CUSTOMS IMPERIAL HOUSE 77 VICTORIA STREET GRIMSBY LINCOLNSHIRE DN31 1DB UK			VAT	X	х	х	\$0.00	\$0.00	\$0.00
ACCOUNT NO. HOYLER GERNOT			VACATION AND DEFERRED COMP				\$6,012.14	\$6,012.14	\$0.00
ACCOUNT NO.  ILMARINEN PORKKALANKATU 1 ILMARINEN, N/A 00018 FINLAND			EMPLOYEE BENEFIT PLANS AND TAXES	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO. INDIVERI, GIANCARLO			VACATION AND DEFERRED COMP				\$1,681.64	\$1,681.64	\$0.00
ACCOUNT NO.  INSUNG ACCOUNTING CORP. 7TH FL., E-ROON CENTER BLDG., 17-13, YOIDO-DONG, YOUNGDEUNGPO-KU, SEOUL, N/A 150-010 KOREA			EMPLOYEE BENEFIT PLANS AND TAXES	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.  INTERNAL REVENUE SERVICE 55 S. MARKET STREET SAN JOSE, CA 95113			INCOME TAX	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO. JARMO YLÄ-MELLA			VACATION AND DEFERRED COMP				\$10,247.55	\$10,247.55	\$0.00
ACCOUNT NO. JOUNI NYKÄNEN			VACATION AND DEFERRED COMP				\$16,597.07	\$10,950.00	\$5,647.07
ACCOUNT NO. KHOURI, OSAMA			VACATION AND DEFERRED COMP				\$5,077.87	\$5,077.87	\$0.00

Sheet no. 8 of 15 sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

Subtotal	\$39,616.27	\$33,969.20	\$5,647.07
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(if known)

#### SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

			(Continuation on						
CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO. KÖHLER CHRISTIAN			VACATION AND DEFERRED COMP				\$7,204.40	\$7,204.40	\$0.00
ACCOUNT NO.			DEI EIMEE COM						
KOIVISTO LEENA			VACATION AND DEFERRED COMP				\$0.00	\$0.00	\$0.00
ACCOUNT NO.									
KOOPMANN BIRGITT			VACATION AND DEFERRED COMP				\$7,097.16	\$7,097.16	\$0.00
ACCOUNT NO.									
KOTLAR WALTER			VACATION AND DEFERRED COMP				\$0.00	\$0.00	\$0.00
ACCOUNT NO.									
KREEVENKO YAROSLAV			VACATION AND DEFERRED COMP				\$6,731.20	\$6,731.20	\$0.00
ACCOUNT NO.									
KUBA MARCEL			VACATION AND DEFERRED COMP				\$9,488.11	\$9,488.11	\$0.00
ACCOUNT NO.									
LADDAGA, MICHELE CLAUDIO			VACATION AND DEFERRED COMP				\$2,017.97	\$2,017.97	\$0.00
ACCOUNT NO.									
LAGERSTRAND SIV			VACATION AND DEFERRED COMP				\$0.00	\$0.00	\$0.00
ACCOUNT NO.									
LAPPY MONIKA			VACATION AND DEFERRED COMP				\$2,955.19	\$2,955.19	\$0.00
ACCOUNT NO.									
LASETZKY RALF			VACATION AND DEFERRED COMP				\$2,998.97	\$2,998.97	\$0.00
ACCOUNT NO.									
MAGLIONE, NICOLA			VACATION AND DEFERRED COMP				\$3,363.27	\$3,363.27	\$0.00
Shoot no. 0 of 15 shoots attached to Sahadu				-	Cub		\$41.856.27	\$41.856.27	\$0.00

Sheet no. 9 of 15 sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

Subtotal \$41,856.27 \$41,856.27 \$0.00

Case No.	09-10693
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(if known)

### SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
MAGNANI, ELSA			VACATION AND DEFERRED COMP				\$4,405.22	\$4,405.22	\$0.00
ACCOUNT NO.									
MANNINO, FRANCESCO			VACATION AND DEFERRED COMP				\$3,117.76	\$3,117.76	\$0.00
ACCOUNT NO.									
MARSELLA, MIRELLA			VACATION AND DEFERRED COMP				\$3,497.80	\$3,497.80	\$0.00
ACCOUNT NO.									
MARTINOZZI, GIULIO			VACATION AND DEFERRED COMP				\$3,363.27	\$3,363.27	\$0.00
ACCOUNT NO.									
MASCOLO, GIANLUCA			VACATION AND DEFERRED COMP				\$2,354.29	\$2,354.29	\$0.00
ACCOUNT NO.									
MISSIROLI, CHIARA			VACATION AND DEFERRED COMP				\$3,144.66	\$3,144.66	\$0.00
ACCOUNT NO.									
MITTERMAIER RUTH			VACATION AND DEFERRED COMP				\$8,214.78	\$8,214.78	\$0.00
ACCOUNT NO.									
MJ HEALTH SCREENING CENTER 10F., NO.415, SEC. 4, XINYI RD., XINYI DIST., TAIPEI, N/A 110 TAIWAN			EMPLOYEE BENEFIT PLANS AND TAXES	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.									
MOIOLI, GIUSEPPE			VACATION AND DEFERRED COMP				\$2,152.50	\$2,152.50	\$0.00

Sheet no. 10 of 15 sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

Subtotal	\$30,250.28	\$30,250.28	\$0.00

Case No.	09-10693	3

(if known)

### SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
NAN SHAN LIFE INSURANCE 14F, NO.243, CHUNG CHING NORTH RD., SEC.2, TAIPEI, N/A 103 TAIWAN			EMPLOYEE BENEFIT PLANS AND TAXES	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.									
NORWICH UNION/AVIVA PO BOX 4 SURREY STREET NORWICH, N/A NR1 3NG UK			EMPLOYEE BENEFIT PLANS AND TAXES	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.									
OLLI VÄÄNÄNEN			VACATION AND DEFERRED COMP				\$17,297.84	\$10,950.00	\$6,347.84
ACCOUNT NO.									
PAGLIATO, MAURO			VACATION AND DEFERRED COMP				\$3,732.56	\$3,732.56	\$0.00
ACCOUNT NO.									
PASSERINI, MARCO			VACATION AND DEFERRED COMP				\$3,363.27	\$3,363.27	\$0.00
ACCOUNT NO.									
PELLEGATTA, GIANNI			VACATION AND DEFERRED COMP				\$6,053.89	\$6,053.89	\$0.00
ACCOUNT NO.									
PENSIONSKASSE FÜR DIE DEUTSCHE WIRTSCHAFT PF 10 10 54 DUISBURG, N/A 47010 GERMANY			EMPLOYEE BENEFIT PLANS AND TAXES	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.									
PESSINA, FRANCESCO			VACATION AND DEFERRED COMP				\$3,026.95	\$3,026.95	\$0.00
ACCOUNT NO.									
PETRA LEHTINEN			VACATION AND DEFERRED COMP				\$5,981.24	\$5,981.24	\$0.00

Sheet no. 11 of 15 sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

Case No	). 09	-106	93

(if known)

### SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

			(Continuation on	/					
CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.  PETRUZZIELLO FRANCESCO			VACATION AND DEFERRED COMP				\$3,943.84	\$3,943.84	\$0.00
ACCOUNT NO.  POHJOLA  LAPINMÄENTIE 1  POHJOLA, N/A 00013  FINLAND			EMPLOYEE BENEFIT PLANS AND TAXES	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO. PÖNISCH JAN			VACATION AND DEFERRED COMP				\$1,526.81	\$1,526.81	\$0.00
ACCOUNT NO.  PRUDENTIAL HEALTH N/A STIRLING, N/A FK9 4UE UK			EMPLOYEE BENEFIT PLANS AND TAXES	X	Х	х	\$0.00	\$0.00	\$0.00
ACCOUNT NO. PUGLISI, FABIO			VACATION AND DEFERRED COMP				\$1,681.64	\$1,681.64	\$0.00
ACCOUNT NO. RAMPINO, SANDRA			VACATION AND DEFERRED COMP				\$2,690.62	\$2,690.62	\$0.00
ACCOUNT NO. RONCHI, ROLANDO			VACATION AND DEFERRED COMP				\$6,229.18	\$6,229.18	\$0.00
ACCOUNT NO. ROSSINI, FABRIZIO			VACATION AND DEFERRED COMP				\$2,287.03	\$2,287.03	\$0.00
ACCOUNT NO. ROVEDA, MARCO			VACATION AND DEFERRED COMP				\$10,594.30	\$10,594.30	\$0.00
ACCOUNT NO. SALTUTTI, STEFANO			VACATION AND DEFERRED COMP				\$3,732.56	\$3,732.56	\$0.00

Sheet no. 12 of 15 sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

Subtotal	\$32,685.98	\$32,685.98	\$0.00
Buototai	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	

Case No.	09-10693
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(if known)

### SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

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CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.							****	***	40.00
SANDSTEDT CATHARINA			VACATION AND DEFERRED COMP				\$0.00	\$0.00	\$0.00
ACCOUNT NO.									
SCHMID FRITZ			VACATION AND DEFERRED COMP				\$5,634.25	\$5,634.25	\$0.00
ACCOUNT NO.									
SCHULTZ ELKE			VACATION AND DEFERRED COMP				\$5,067.27	\$5,067.27	\$0.00
ACCOUNT NO.									
SIMOLEIT STEFAN			VACATION AND DEFERRED COMP				\$2,777.60	\$2,777.60	\$0.00
ACCOUNT NO.									
SIVERO, STEFANO			VACATION AND DEFERRED COMP				\$4,068.89	\$4,068.89	\$0.00
ACCOUNT NO.									
SKATTEVERKET N/A OSTERSUND 839 85 SWEDEN			INCOME TAX/VAT	X	X	X	\$47,306.51	\$47,306.51	\$0.00
ACCOUNT NO.									
SKATTEVERKET ENHET 0178 STOCKHOLM 10661 SWEDEN			SOCIAL SECURITY WITHHOLDINGS	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.									
SURICO, STEFANO			VACATION AND DEFERRED COMP				\$4,539.75	\$4,539.75	\$0.00
ACCOUNT NO.									
TAGG, SUE			VACATION AND DEFERRED COMP				\$0.00	\$0.00	\$0.00
ACCOUNT NO.									
TASSAN, FABIO			VACATION AND DEFERRED COMP				\$6,726.54	\$6,726.54	\$0.00

Sheet no. 13 of 15 sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

Subtotal	\$76,120.81	\$76,120.81	\$0.00

Case 1	No.	09-1	0693

(if known)

#### SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

(Continuation Sheet)									
CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.  UFFICIO LOCALE DELLE ENTRATE DI VIMERCATE-R2G VIA TORRI BIANCHE, 3/7 2059 MILANO MILAN ITALY			INCOME TAX	X	X	X	\$123,208.00	\$123,208.00	\$0.00
ACCOUNT NO.  UFFICIO LOCALE DELLE ENTRATE DI VIMERCATE-R2G VIA TORRI BIANCHE, 3/7 2059 MILANO MILAN ITALY			VAT	X	х	x	\$0.00	\$0.00	\$0.00
ACCOUNT NO. UNSELD MARKUS			VACATION AND DEFERRED COMP				\$10,397.27	\$10,397.27	\$0.00
ACCOUNT NO.  UUDENMAAN VEROVIRASTO PL 501 / OPTINEN TALLENNUS VEROHALLINTO 00053 FINLAND			INCOME TAX	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.  UUDENMAAN YRITISVEROTOIMISTO PL30 VERO 00052 FINLAND			INCOME TAX DEDICATION	X	Х	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO.  UUDENMAAN YRITISVEROTOIMISTO PL34 VERO 00052 FINLAND			VAT	X	X	X	\$0.00	\$0.00	\$0.00
ACCOUNT NO. VIGO, JURIJ			VACATION AND DEFERRED COMP				\$4,068.89	\$4,068.89	\$0.00
ACCOUNT NO. WEIGL REINHARD			VACATION AND DEFERRED COMP				\$8,594.97	\$8,594.97	\$0.00
ACCOUNT NO. WRIGHT, STEVE			VACATION AND DEFERRED COMP				\$0.00	\$0.00	\$0.00

Sheet no. 14 of 15 sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

Subtotal \$146,269.13 \$146,269.13 \$0.00

### **AMENDED**

In re	SPANSION INTERNATIONAL,	INC

Case No.	09-1	0693
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Debtor

(if known)

# SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO. ZAMMATTIO, MATTEO			VACATION AND DEFERRED COMP				\$4,289.52	\$4,289.52	\$0.00
ACCOUNT NO. ZONCA, ROMINA	-		VACATION AND DEFERRED COMP				\$4,405.22	\$4,405.22	\$0.00

Sheet no. 15 of 15 sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

Subtotal	\$8,694.74	\$8,694.74	\$0.00
Total	\$629,072.00		
Totals		\$567,787.97	\$61,284.03

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Case No. 09-10693

Debtor

(if known)

#### **DECLARATION CONCERNING DEBTOR'S SCHEDULES**

#### DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION

I, John H. Kispert, the President and Chief Executive Officer of Spansion International, Inc., declare under penalty of perjury that I have read the foregoing summary and schedules and that they are true and correct to the best of my knowledge, information, and belief.

Date July 2, 2009

Signature

John H. Kispert

[Print or type name of individual signing on behalf of debtor.]

President and Chief Executive Officer

[Indicate position or relationship to debtor]

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § 152 and 3571.