

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

In re: SPANSION INC., <u>et al.</u> , <p style="text-align: center;">Debtors.</p>	Chapter 11 Case No. 09-10690 (KJC) (Jointly Administered) Hearing Date: February 24, 2010 at 10:00 a.m.
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***SECOND AMENDED EXHIBIT LIST OF THE AD HOC
COMMITTEE OF CONVERTIBLE NOTEHOLDERS***

No.	Date	Description	Bates Nos.
C-1	01/27/10	Jefferies & Company, Inc. Spancion Inc. Enterprise Valuation Report	
C-2		Exhibit C Projections	
C-3		Company's Opening Negotiating Position	SPANCONFIRM00032960
C-4		Notes regarding discussions with Creditors' Committee Financial Advisor	SPANCONFIRM00126448- SPANCONFIRM00126449
C-5	03/12/09	Letter from Robert Stark to Gregory O. Lunt	SPANCONFIRM00012851- SPANCONFIRM00012852
C-6	03/09/09	Spancion, Inc. Presentation to FRNs	SPANCONFIRM00126815- SPANCONFIRM00126834
C-7	03/22/09	Email from John Kispert to Paul Chamberlain and Mathew Hein with attachments	SPANCONFIRM00094944- SPANCONFIRM00094950
C-8	03/27/09	Email from Peter S. Kaufman to John Kispert	SPANCONFIRM00094895
C-9	04/16/09	Gordian Group Presentation to the Senior Floating Rate Notes and Official Committee of Unsecured Creditors and Appendix	SPANCONFIRM00007432- SPANCONFIRM00007466; SPANCONFIRM00002571- SPANCONFIRM00002599

No.	Date	Description	Bates Nos.
C-10	05/16/09	Email from John Brincko to Adam Dunayer, James Campbell, and Brett Lowrey	SPANCONFIRM00012186- SPANCONFIRM00012187
C-11	06/05/09	Email from Peter Kaufman to John Kispert and Nate Sarkisian	SPANCONFIRM00113732
C-12	06/08/09	3-Year Operating Plan Presentation to Secured Creditors	SPANSION003843- SPANSION003990
C-13	06/18/09	Email from Avo Kanadjian to Ahmed Nawaz and Nate Sarkisian with attached Downside Scenario	SPANCONFIRM00077993- SPANCONFIRM00077995
C-14	06/30/09	Chart: CapEx Spend (\$M)	SPANCONFIRM00002709
C-15	07/02/09	Gordian's Presentation to Spansion's Board of Directors July 2, 2009	SPANCONFIRM000127056- SPANCONFIRM000127132
C-16	07/19/09	Email from Randy Furr to Don Devost and others	SPANCONFIRM00071694- SPANCONFIRM00071695
C-17	07/21/09	Email from Nate Sarkisian to Randy Furr	SPANCONFIRM00071289- SPANCONFIRM00071290
C-18	07/21/09	Email from Nate Sarkisian to Don Devost	SPANCONFIRM00071287- SPANCONFIRM00071288
C-19	07/22/09	Email from Don Devost to Nate Sarkisian and attached creditors' pitch Business Update	SPANCONFIRM00071274- SPANCONFIRM00071286
C-20	07/24/09	Email from Tom Eby to John Kispert and attached Spansion Growth Opportunities	SPANCONFIRM00067801- SPANCONFIRM00067817
C-21	08/03/09	Email from Nate Sarkisian to Henry Owsley	SPANCONFIRM000116389- SPANCONFIRM000116390
C-22	08/09/09	Email from Randy Furr to John Kispert and attached Draft Valuation Summary	SPANCONFIRM00067484- SPANCONFIRM00067498
C-23	08/10/09	Email from Randy Furr to Todd Sirras and others and attached Draft Valuation Summary	SPANCONFIRM00067465- SPANCONFIRM00067479
C-24	08/12/09	Email from Brett Lowrey to Wojciech Hajduczyk and others and attached FRN Proposal Summary	SPANCONFIRM00011858- SPANCONFIRM00011859

No.	Date	Description	Bates Nos.
C-25	08/13/09	Email from Peter Kaufman to John Brincko	SPANCONFIRM000113581
C-26	08/14/09	Email from John Kispert to Randy Furr	SPANCONFIRM00067383- SPANCONFIRM00067384
C-27	08/14/09	Email from Peter Kaufman to Randy Furr and others	SPANCONFIRM00067380- SPANCONFIRM00067381
C-28	08/14/09	Email from Henry Owsley to Randy Furr and David Herman re Next Steps	SPANCONFIRM00067375- SPANCONFIRM00067376
C-29	08/14/09	Email from Catherine Freeman to John Kispert and others and attached Draft Valuation Summary	SPANCONFIRM000112049- SPANCONFIRM000112081
C-30	08/19/09	Email from Randy Furr to Peter Kaufman and others re Valuation	SPANCONFIRM00113117- SPANCONFIRM00113118
C-31	08/30/09	Email from Adam Dunayer to Robert Stark and others re Samsung	FRNEQPDF00028921
C-32	08/31/09	Email from David Herman to Peter Kaufman and Henry Owsley	SPANCONFIRM00009840- SPANCONFIRM00009842
C-33	09/00/09	Spansion Creditor Update by John Kispert	SPANCONFIRM00015986- SPANCONFIRM00016037
C-34	09/01/09	Email from Michael Lurey to Adam Dunayer and others and attached Draft Term Sheets	SPANCONFIRM00002960- SPANCONFIRM00002982
C-35	09/03/09	Email from Glen Collyer to Adam Dunayer and others and attached Spansion Convertible Note Term Sheet List of Issues	SPANCONFIRM00000557- SPANCONFIRM00000560
C-36	09/12/09	Email from Henry Owsley to Grant Weissenberger and others	SPANCONFIRM00008947- SPANCONFIRM00008948
C-37	10/07/09	Email from Peter Kaufman to Adam Dunayer	SPANCONFIRM00126311
C-38	10/09/09	Gordian's Illustrative Summary of Valuation Approaches Based on Current Business Plans	

No.	Date	Description	Bates Nos.
C-39	10/14/09	Email from Gregory Lunt to Robert Stark and others and attached draft Disclosure Statement	SPANCONFIRM00010572- SPANCONFIRM00010729
C-40	10/16/09	Email from Nate Sparkisian to Randy Furr and John Kispert re Teleconference – Saturday morning	SPANCONFIRM00045941- SPANCONFIRM00045942
C-41	10/21/09	Email from Nate Sarkisian to Catherine Freeman and attached Document to Don Lucas	SPANCONFIRM00045894- SPANCONFIRM00045896
C-42	10/22/09	Email from Peter Kaufman to Adam Dunayer	SPANCONFIRM00122581- SPANCONFIRM00122582
C-43	10/23/09	Email from Adam Dunayer to Peter Kaufman	SPANCONFIRM00118861- SPANCONFIRM00118864
C-44	11/00/09	Leadership Program by Randy Furr	SPANCONFIRM00038840- SPANCONFIRM00038893
C-45	11/06/09	Email from Randy Furr to Don Devost re Headwinds	SPANCONFIRM00045693
C-46	11/10/09	Debtors' responses to questions submitted by Ad Hoc Committee of Equity Security Holders	SPANCONFIRM00108955- SPANCONFIRM00108962
C-47	11/10/09	Email from Don Devost to Chakki Kavoori and Balbir Singh re Headwinds	SPANCONFIRM00056662
C-48	11/20/09	Email from Nate Sarkisian to Gerald Hwasta	SL 00781-SL 00782
C-49	11/22/09	Email from David Herman to Nate Sarkisian re Plan Values	SPANCONFIRM00044705
C-50	12/01/09	Email from Hajduczk Wojciech to John Kispert and others re Spansion Prices	SPANCONFIRM00044170- SPANCONFIRM00044184
C-51	12/07/09	Email from Don Devost to Barclays and attached chart 2009 Actual vs. Plan	SPANCONFIRM00049746- SPANCONFIRM00049748
C-52	12/07/09	Email from Nate Sarkisian to Silver Lake's Gerald Hwasta and others	SPANCONFIRM00040434

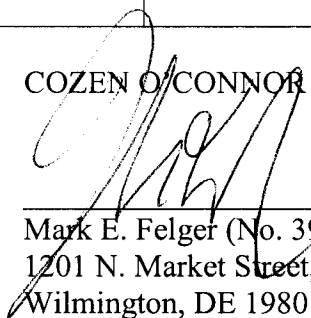
No.	Date	Description	Bates Nos.
C-53	12/08/09	Email from David Herman to Nate Sarkisian and attached spreadsheet	SPANCONFIRM00040376- SPANCONFIRM00040380
C-54	12/09/09	Email from Nate Sarkisian to David Herman re steady state	SPANCONFIRM00039768- SPANCONFIRM00039770
C-55	12/10/09	Spansion Rating Agency Presentation by John H. Kispert and Randy W. Furr	SPANCONFIRM00049221- SPANCONFIRM00049293
C-56	12/11/09	Email from Randy Furr to Paul Mercadante and Nate Sarkisian re Spansion Japan	SL 01613-SL 01615
C-57	12/12/09	Email from Nate Sarkisian to Herald Hwasta re Commitment letter	SPANCONFIRM00039469
C-58	12/22/09	Spansion Unsecured Creditors Presentation by John H. Kispert and Randy W. Furr	
C-59	12/30/09	Board of Directors Request for 2010 Budget Approval	SPANCONFIRM00111152- SPANCONFIRM00111242
C-60	01/00/10	Spansion Confidential Information Memorandum \$450 Million Senior Secured Term Loan Facility	SPAN-JEFF-033239- SPAN-JEFF-033306
C-61	01/00/10	Spansion Presentation to Lenders	SPANCONFIRM00111571- SPANCONFIRM00111635
C-62	01/12/10	Transcript of Spansion Presentation to Lenders	SPANCONFIRM00126364- SPANCONFIRM00126412
C-63		Distressed Investment Banking To the Abyss and Back, by Henry E. Owsley and Peter S. Kaufman - Chapter 4 -Equity and Enterprise Valuation	
C-64	09/00/09	Memory on the Move, by Michael Yang	
C-65	12/14/09	Forecast: Semiconductor Consumption by Device, Worldwide, 2004-2013, 4Q09 Update	
C-66		Mobile and Emerging Memory Q4 2009 Market Tracker	

No.	Date	Description	Bates Nos.
C-67	10/26/09	Disclosure Statement for Debtors' Joint Plan of Reorganization Dated October 26, 2009	
C-68	11/25/09	First Amended Disclosure Statement for Debtors' First Amended Joint Plan of Reorganization Dated November 25, 2009	
C-69	12/16/09	Second Amended Disclosure Statement for Debtors' Second Amended Joint Plan of Reorganization Dated December 16, 2009	
C-70	01/21/10	Email from Gregory Lunt to Paul Silverstein and Jeremy Reckmeyer	
C-71	05/13/09	Spansion Form 10-K	
C-72	10/02/09	Spansion Form 8-K	
C-73	12/31/09	Spansion Form 8-K	
C-74	01/15/10	Spansion Form 8-K	
C-75		2009 Santa Clara County Tax Assessment for Spansion's Sunnyvale Facility	
C-76		C.B. Ellis Appraisal of Spansion's Sunnyvale Facility	
C-77	02/22/09	Email and attachments from Nir Dror of Barclays Capital to John Kispert re Neutron Financial Data	SPANCONFIRM00095493- SPANCONFIRM00095527
C-78		A. Damodaran, <i>Investment Valuation Tools and Techniques for Determining the Value of Any Asset</i> , 2d ed., Chapter 20: Revenue Multiples and Sector-Specific Multiples	
C DEM-1		Demonstrative	
C DEM-2		Demonstrative	
C DEM-3		Demonstrative	
C DEM-4		Demonstrative	

No.	Date	Description	Bates Nos.
C DEM-5		Demonstrative	
C DEM-6		Demonstrative	
C DEM-7		Demonstrative	
C DEM-8		Demonstrative	
C DEM-9		Demonstrative	
C DEM-10		Demonstrative	

Dated: February 22, 2010

COZEN O'CONNOR



Mark E. Felger (No. 3919)
1201 N. Market Street, Suite 1400
Wilmington, DE 19801
Telephone: (302) 295-2000
Facsimile: (302) 295-2013

-and-

ANDREWS KURTH LLP
Paul N. Silverstein (NYS Bar. No. PS 5098)
Jonathan I. Levine (NYS Bar. No. JL 9674)
450 Lexington Avenue
New York, NY 10017
Telephone: (212) 850-2800
Facsimile: (212) 850-2929

*Counsel to the Ad Hoc Committee of
Convertible Noteholders*