

March 30, 2007

GE Capital Leasing Corporation,
as Administrative Agent
Akasaka Park Bldg.
5-2-20 Akasaka
Minato-ku
Tokyo 107-6114
Japan
Attention: Kenji Kanai

Re: Spansion Japan Limited -- Senior Facility Agreement.

Ladies and Gentlemen:

Reference is made to that certain Senior Facility Agreement dated March 30, 2007 (the “Credit Agreement”, the terms defined therein being used herein as therein defined), for Spansion Japan Limited arranged by GE Capital Leasing Corporation, acting as mandated lead arranger, and Sumisho Lease Co., Ltd. and Mitsui Leasing & Development, Ltd., acting as sub-arrangers, with GE Capital Leasing Corporation, acting as administrative agent, Resona Bank, Limited, acting as paying agent, and GE Capital Leasing Corporation, acting as security agent, and the Lenders party to the Credit Agreement from time to time. This letter agreement (this “Agreement”) is entered into between Spansion LLC (“Parent”) and GE Capital Leasing Corporation, in its capacity as Administrative Agent.

Parent hereby agrees that upon the occurrence of any transfer of assets of Borrower where such transfer falls within paragraph (f) of the definition of “Permitted Disposals” under the Credit Agreement (a “Transfer”), Parent shall promptly, and in any event no later than the date of such Transfer, cause Borrower to pay Paying Agent an amount equal to the value as determined in accordance with the provisions of the Credit Agreement of such transferred assets (plus any applicable prepayment premium required pursuant to Clause 7.4 of the Credit Agreement), the proceeds of which (excluding the amount of any such prepayment premium) shall be applied as a mandatory prepayment of the Loans in accordance with Clause 7.2(d) of the Credit Agreement (a “Prepayment”); provided, however, that, upon the date of such prepayment any Transaction Security over the assets so transferred will be released in accordance with Clause 24.31 of the Credit Agreement and, at Borrower’s cost and expense, Security Agent shall promptly deliver any reasonably requested documentation or other evidence of such release to Borrower.

This Agreement may be executed in any number of counterparts and by different parties hereto in separate counterparts, each of which when so executed and delivered shall be deemed an original, but all such counterparts together shall constitute but one and the same instrument. This Agreement shall become effective as of the date hereof upon the execution of counterparts hereof by Parent and Administrative Agent and receipt by Parent and

Administrative Agent of written or telephonic notification of such execution and authorization of delivery thereof.

This Agreement is governed by the laws of Japan. The Tokyo District Court shall have non-exclusive jurisdiction to settle any dispute arising out of or in connection with this Agreement (including a dispute regarding the existence, validity or termination of this Agreement) (a "Dispute"). No party shall be prevented from taking proceedings relating to a Dispute in any other courts with jurisdiction. To the extent allowed by law, the parties hereto may take concurrent proceedings in any number of jurisdictions.

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“PARENT”:

Spansion LLC

By: _____
Name: _____
Title: _____

“ADMINISTRATIVE AGENT”:

GE Capital Leasing Corporation

By: _____
Name: _____
Title: _____

東京都港区赤坂五丁目2番20号

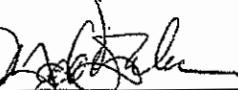
ジーイーキャピタルリーシング株式会社

代表取締役 遠山卓治



“PARENT”:

Spansion LLC

By: 
Name: Marc Mohler
Title: Corporate Treasury



“ADMINISTRATIVE AGENT”:

GE Capital Leasing Corporation

By: _____
Name: _____
Title: _____