

Exhibit A

Misclassified Claims

Misclassified Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Priority/Classification Status	Modified Priority/Classification Status	Reason for Modification/Reclassification
ACRONICS SYSTEMS, INC. 683 RIVER OAKS PARKWAY SAN JOSE, CA 95134	1054	9/4/09	09-10692	(S) \$5,892.40 (P) \$74,123.00 (U) \$80,015.40 (T)	- (S) - (P) \$80,015.40 (U) \$80,015.40 (T)	Acrionics Systems improperly asserts an administrative expense priority claim for sales tax owed on unpaid pre-petition invoices. As Acronics is not a taxing authority, it is not entitled to priority for unpaid sales tax associated with pre-petition invoices.
AMERICAN GAS MANAGEMENT, INC. ATTN: SHAHEEN GILL P.O. BOX 9610 RANCHO SANTA FE, CA 92067	953	9/3/09	No Debtor	(S) \$73,544.60 (P) (U) \$73,544.60 (T)	- (S) \$52,531.86 (P) \$21,012.74 (U) \$73,544.60 (T)	American Gas Management, Inc. improperly asserts an administrative expense priority claim pursuant to Section 503(b)(9) for the full value of gas delivered to the Debtors in February 2009, a portion of which was received by the Debtors more than twenty (20) days before the Petition Date. Pursuant to Section 503(b)(9), a claimant is entitled to an administrative expense claim only for "the value of any goods received by the debtor within 20 days before the [Petition Date.]" Accordingly, the administrative expense portion of American Gas Management's claim should be pro-rated and reduced to reflect the value of gas received by the Debtors within the twenty days before the Petition Date. The remainder survives as a general unsecured claim.
AMTRA CORPORATION 1241 SAINT ANDREWS DR DISCOVERY BAY, CA 94505	173	5/8/09	09-10692	(S) \$508.57 (P) (U) \$508.57 (T)	- (S) - (P) \$508.57 (U) \$508.57 (T)	Amtec Corporation improperly asserts an administrative expense priority claim under Section 507(a)(1)(A-B) for repair work done in December 2008. Amtec is not entitled to priority for these pre-petition services.
ASTRICAL CORPORATION 423 BROADWAY, SUITE 808 MILLBRAE, CA 94030	825	9/1/09	09-10692	(S) \$10,950.00 (P) \$4,168.32 (U) \$15,118.32 (T)	- (S) - (P) \$15,118.32 (U) \$15,118.32 (T)	Astrical improperly asserts an administrative expense priority claim under Section 507(a)(4) for pre-petition design consulting services performed in 2009. Astrical Corporation's claim is not entitled to priority as Astrical, on information and belief, is neither an individual nor a one-employee corporate independent contractor, at least 75% of whose revenues in the twelve months prior to the Petition Date were earned from the Debtors.

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AVAYA INC. C/O RMS BANKRUPTCY SERVICES PO BOX 5126 TIMONIUM, MD 21094	113	4/20/09	09-10692	(S) \$34,358.30 (P) \$17,323.14 (U) \$51,681.44 (T)	- (S) \$25,656.95 (P) \$26,024.49 (U) \$51,681.44 (T)	Avaya improperly asserts an unsecured claim for pre-petition amounts owing under an agreement and an administrative expense priority claim for unpaid invoices under same from the Petition Date through 4/12/2009. By Order of this Court [Docket No. 332], the agreement was rejected effective as of 3/31/2009. Avaya, therefore, is only entitled to priority for performance for post-petition performance until 3/31/2009.
CAMSTAR SYSTEMS, INC 2815 COLISEUM CENTRE DR # 600 CHARLOTTE, NC 28217	24	3/23/09	09-10692	(S) \$200,000.00 (P) (U) \$200,000.00 (T)	- (S) - (P) \$200,000.00 (U) \$200,000.00 (T)	Camstar improperly asserts an administrative expense priority claim for services performed pursuant to an agreement prior to the Petition Date. Although the term of the agreement extends to 8/31/09, no post-petition services or benefits have been provided. The provided pre-petition services are not entitled to priority.
FOSTER BROS. SECURITY SYSTEMS INC 555 S. MURPHY AVE SUNNYVALE, CA 94086	613	8/17/09	09-10692	(S) \$5,947.05 (P) \$5,947.05 (U) \$5,947.05 (T)	- (S) - (P) \$5,947.05 (U) \$5,947.05 (T)	Foster Bros. Security Systems Inc. improperly asserts an administrative expense priority claim for pre-petition locksmith supplies and services supplied to the Debtors in 2008. Foster is not entitled to priority for these supplies and services.

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FUJITSU MICROELECTRONICS LIMITED 163-0722 SHINJUKU DAIICHI SEIMEI BUILDING, 2-7-1 NISHI-SHINJUKU, SHINJUKU-KU TOKYO JAPAN	753	8/31/09	09-10692	(S) \$238,226.54 (P) \$390,190.68 (U) \$628,417.22 (T)	- (S) \$78,118.01 (P) \$550,299.21 (U) \$628,417.22 (T)	Fujitsu Microelectronics improperly asserts an administrative expense priority claim pursuant to Section 503(b)(9) for goods delivered to the Debtors, the majority of which were received by the Debtors more than twenty (20) days before the Petition Date. The Debtors do not dispute that Fujitsu is entitled to an administrative expense claim for the value of those goods received by the Debtors within 20 days of the Petition Date (\$78,118.01). The Debtors do object to the remainder of Fujitsu's claim, however, as it is based on goods delivered to the Debtors before the twenty-day period and only later pulled from consignment inventory within twenty days of the Petition Date. Pursuant to Section 503(b)(9), a claimant is entitled to an administrative expense claim only for "the value of any goods received by the debtor within 20 days before the [Petition Date.]" The invoices demonstrate that the goods in question underlying the disputed claim value were received by the Debtors between November 2008 and January 2009, before the twenty-day period. As a result, Fujitsu's administrative expense priority claim should be reduced as indicated, with the remainder surviving as part of a general unsecured claim.
HYPERION INTERNATIONAL TECH, LLC 8868 RESEARCH BLVD. SUITE 306 AUSTIN, TX 78758	1051	9/4/09	09-10692	(S) \$10,950.00 (P) \$1,925.00 (U) \$12,875.00 (T)	- (S) - (P) \$12,875.00 (U) \$12,875.00 (T)	Hyperion improperly asserts an administrative expense priority claim under Section 507(a)(4) for pre-petition services performed in January and February, 2009. Hyperion's claim is not entitled to priority as Hyperion, on information and belief, is neither an individual nor a one-employee corporate independent contractor, at least 75% of whose revenues in the twelve months prior to the Petition Date were earned from the Debtors.
ISC TECHNOLOGY CO.,LTD. KEUMKANG PENTERIUM IT-TOWER F6 333-7, SANGDAEWON_DONG, JUNGWON-KU SEONGNAM-CITY, KYUNGGI-DO 462-807 SOUTH KOREA	420	7/22/09	09-10692	\$36,527.25 (S) (P) (U) \$36,527.25 (T)	- (S) - (P) \$36,527.25 (U) \$36,527.25 (T)	ISC Technologies improperly asserts a secured claim for goods delivered to the Debtors pre-petition in December, 2007 and September, 2008. A pre-petition claim for amounts owing for goods is not entitled to secured status.

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LIQUIDITY SOLUTIONS, INC. TRANSFEROR: ELECTROMAX, INC. D/B/A REVENUE MANAGEMENT ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601	352	7/16/09	09-10692	(S) \$2,775.00 (P) (U) \$2,775.00 (T)	- (S) - (P) \$2,775.00 (U) \$2,775.00 (T)	Electromax improperly asserts an administrative expense priority claim for pre-petition services provided to the Debtors from December 2008 to February 2009. Claimant is not entitled to priority for these pre-petition services.
MAGDEBURG SYSTEMS CORP. 655 PERALTA AVE. SAN LEANDRO, CA 94577	333.02	7/14/09	09-10692	(S) \$414.73 (P) (U) \$414.73 (T)	- (S) - (P) \$414.73 (U) \$414.73 (T)	Magdeburg Systems Corp. improperly asserts an administrative expense priority claim for sales tax owed on unpaid pre-petition invoices. As Magdeburg is not a taxing authority, it is not entitled to priority for unpaid sales tax associated with pre-petition invoices.
MURATA MACHINERY LTD ATTN: SHIGERU SATO 136 TAKEDA-MUKASHIRO-CHO FUSHIMI-KU KYOTO 612-8686 JAPAN	921	9/3/09	09-10691	\$22,340,608.54 (S) (P) (U) \$22,340,608.54 (T)	- (S) - (P) \$22,340,608.54 (U) \$22,340,608.54 (T)	Murata improperly asserts a secured claim for equipment sold to and delivered to Spansion Japan Limited. Murata's claim against Spansion Technology LLC is not entitled to secured status as Spansion Technology LLC does not have title to, nor possession of, the equipment. Spansion Japan, and not Spansion Technology LLC, contracted with Murata for the subject equipment. This claim is also the subject of the First Omnibus Objection.
MURATA MACHINERY LTD. ATTN: SHIGERU SATO 136 TAKEDA-MUKAISHIRO-CHO FUSHIMI-KU KYOTO 612-8686 JAPAN	920	9/3/09	09-10690	\$22,340,608.54 (S) (P) (U) \$22,340,608.54 (T)	- (S) - (P) \$22,340,608.54 (U) \$22,340,608.54 (T)	Murata improperly asserts a secured claim for equipment sold to and delivered to Spansion Japan Limited. Murata's claim against Spansion Technology LLC is not entitled to secured status as Spansion Technology LLC does not have title to, nor possession of, the equipment. Spansion Japan, and not Spansion Technology LLC, contracted with Murata for the subject equipment. This claim is also the subject of the First Omnibus Objection.
MURATA MACHINERY LTD. ATTN: SHIGERU SATO 136 TAKEDA-MUKAISHIRO-CHO FUSHIMI-KU KYOTO 612-8686 JAPAN	922	9/3/09	09-10692	\$22,340,608.54 (S) (P) (U) \$22,340,608.54 (T)	- (S) - (P) \$22,340,608.54 (U) \$22,340,608.54 (T)	Murata improperly asserts a secured claim for equipment sold to and delivered to Spansion Japan Limited. Murata's claim against Spansion Technology LLC is not entitled to secured status as Spansion Technology LLC does not have title to, nor possession of, the equipment. Spansion Japan, and not Spansion Technology LLC, contracted with Murata for the subject equipment. This claim is also the subject of the First Omnibus Objection.

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MURATA MACHINERY LTD. ATTN: SHIGERU SATO 136 TAKEDA-MUKAISHIRO-CHO FUSHIMI-KU KYOTO 612-8686 JAPAN	923	9/3/09	09-10693	\$22,340,608.54 (S) (P) (U) \$22,340,608.54 (T)	- (S) - (P) \$22,340,608.54 (U) \$22,340,608.54 (T)	Murata improperly asserts a secured claim for equipment sold to and delivered to Spansion Japan Limited. Murata's claim against Spansion Technology LLC is not entitled to secured status as Spansion Technology LLC does not have title to, nor possession of, the equipment. Spansion Japan, and not Spansion Technology LLC, contracted with Murata for the subject equipment. This claim is also the subject of the First Omnibus Objection.
MURATA MACHINERY LTD. ATTN: SHIGERU SATO 136 TAKEDA-MUKAISHIRO-CHO FUSHIMI-KU KYOTO 612-8686 JAPAN	924	9/3/09	09-10694	\$22,340,608.54 (S) (P) (U) \$22,340,608.54 (T)	- (S) - (P) \$22,340,608.54 (U) \$22,340,608.54 (T)	Murata improperly asserts a secured claim for equipment sold to and delivered to Spansion Japan Limited. Murata's claim against Spansion Technology LLC is not entitled to secured status as Spansion Technology LLC does not have title to, nor possession of, the equipment. Spansion Japan, and not Spansion Technology LLC, contracted with Murata for the subject equipment. This claim is also the subject of the First Omnibus Objection.
OFFICEMAX 263 SHUMAN BLVD ATTN: ANESTIS DERAKIS NAPERVILLE, IL 60563-1255	41	3/16/09	09-10692	(S) \$13,264.71 (P) (U) \$13,264.71 (T)	- (S) \$9,602.14 (P) \$3,662.57 (U) \$13,264.71 (T)	Office Max improperly asserts an administrative expense priority claim for goods delivered from 2/3/2009 through 3/2/2009. Pursuant to Section 503(b)(9), a claimant is only entitled to priority for the value goods received by the Debtors within twenty (20) days of the Petition Date. The Debtors' books and records indicate that they received \$9,602.14 in goods from Office Max within 20 days of the Petition Date, and Office Max's claim should be reclassified accordingly.
PROBELOGIC, INC. 1885 LUNDY AVE SUITE 101 SAN JOSE, CA 95131	50	3/30/09	No Debtor	(S) \$15,813.13 (P) (U) \$15,813.13 (T)	- (S) \$3,960.22 (P) \$11,852.91 (U) \$15,813.13 (T)	Probelogic, Inc. improperly asserts an administrative expense priority claim for goods delivered between December 2008 and February 2009. Pursuant to Section 503(b)(9), a claimant is only entitled to priority for the value goods received by the Debtors within twenty (20) days of the Petition Date. The Debtors' books and records indicate that they received \$3,960.22 in goods from Probelogic within 20 days of the Petition Date, and Probelogic's claim should be reclassified accordingly.

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PROMET 1241 OLD MT. VIEW ALVISO RD SUNNYVALE, CA 94089	628	8/18/09	09-10692	\$10,547.88 (S) \$10,547.88 (P) (U) \$10,547.88 (T)	- (S) - (P) \$10,547.88 (U) \$10,547.88 (T)	Promet improperly asserts a secured administrative expense priority claim for goods delivered pre-petition in November 2008. A pre-petition claim for amounts owing for goods is not entitled to either secured or priority status.
PROMEX INDUSTRIES, INC. 3075 OAKMEAD VILLAGE DRIVE SANTA CLARA, CA 95051	92	4/10/09	No Debtor	(S) \$6,892.95 (P) \$131,080.46 (U) \$137,973.41 (T)	- (S) - (P) \$137,973.41 (U) \$137,973.41 (T)	Promex Industries, Inc. improperly asserts an administrative expense priority claim for sales tax owed on unpaid pre-petition invoices. As Promex is not a taxing authority, it is not entitled to priority for unpaid sales tax associated with pre-petition invoices.
SERVICE LIGHTING AND ELECTRICAL SUPPLIES, INC. 2140 MERRITT DRIVE GARLAND, TX 75041	345	7/16/09	09-10692	(S) \$190.53 (P) (U) \$190.53 (T)	- (S) - (P) \$190.53 (U) \$190.53 (T)	Service Lighting and Electrical improperly asserts an administrative expense priority claim for goods delivered in November 2008. Pursuant to Section 503(b)(9), a claimant is only entitled to priority for the value goods received by the Debtors within twenty (20) days of the Petition Date. Service's claim is therefore not entitled to priority status.
SOLID STATE COOLING SYSTEMS, INC. A/R RE: SPANSION BANKRUPTCY 20 PLEASANT VIEW RD PLEASANT VALLEY, NY 12569	119	4/20/09	09-10692	\$250.00 (S) (P) (U) \$250.00 (T)	- (S) - (P) \$250.00 (U) \$250.00 (T)	Solid State Cooling Systems, Inc. improperly asserts a secured claim for pre-petition services provided to the Debtors in December 2008. Solid State's claim is not entitled to secured status for these pre-petition services.
TECHSYS CONSULTING INC. 607 WINDLEDGE DRIVE AUSTIN, TX 78745	439	7/24/09	09-10692	(S) \$1,863.69 (P) (U) \$1,863.69 (T)	- (S) - (P) \$1,863.69 (U) \$1,863.69 (T)	TechSys Consulting Inc. improperly asserts an administrative expense priority claim under Section 507(a)(4) for services performed in February 2009, prior to the Petition Date. Techsys's claim is not entitled to priority as, on information and belief, Techsys is neither an individual nor a one-employee corporate independent contractor, at least 75% of whose revenues in the twelve months prior to the Petition Date were earned from the Debtors.

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TIP CORPORATION SDN BHD ATTN: MS. PATRICIA YC BOO LOT 2288, JIN P4/8 BANDAR TECHNOLOGY KAJANG SEMENYIH, SELANGOR 43500 MALAYSIA	640	8/20/09	09-10692	(S) \$2,850.00 (P) (U) \$2,850.00 (T)	- (S) \$900.00 (P) \$1,950.00 (U) \$2,850.00 (T)	TIP Corporation improperly asserts an administrative expense priority claim pursuant to Section 503(b)(9) for the goods delivered to the Debtors from November 2008 through February 2009. Pursuant to Section 503(b)(9), a claimant is entitled to an administrative expense claim only for "the value of any goods received by the debtor within 20 days before the [Petition Date.]" The Debtors' books and records indicate that the Debtors received \$900 in goods from TIP within twenty days before the Petition Date, and TIP's claim should be reclassified accordingly.
TOKYO ELECTRON LIMITED CRAIG SIMON - JONES DAY 2727 N HARWOOD ST DALLAS, TX 75201	1134	10/1/09	09-10692	(S) \$511,941.89 (P) \$13,941,948.37 (U) \$14,453,890.26 (T)	- (S) - (P) \$14,453,890.26 (U) \$14,453,890.26 (T)	Tokyo Electron Limited improperly asserts an administrative expense priority claim (in the amount of \$511,941.89) based on the Debtors' cancellation, allegedly on or about April 20, 2009, of a pre-petition purchase order with Tokyo Electron. As the purchase order was entered into pre-petition and the cancellation charge provided no post-petition benefit to the Debtors' estates, Tokyo Electron Limited's claim is not entitled to priority status.
TOPPAN PHOTOMASKS, INC. C/O SABRINA L. STREUAND, ESQ. STRESUAND & LANDON, LLP 515 CONGRESS AVENUE, SUITE 2523 AUSTIN, TX 78701	9	3/16/09	No Debtor	(S) \$23,835.57 (P) \$2,627,698.21 (U) \$2,651,533.78 (T)	- (S) - (P) \$2,651,533.78 (U) \$2,651,533.78 (T)	Toppan Photomasks, Inc. improperly asserts an administrative expense priority claim pursuant to Section 503(b)(9) for goods delivered to the Debtors more than twenty (20) days before the Petition Date. Pursuant to Section 503(b)(9), a claimant is entitled to an administrative expense claim only for "the value of any goods received by the debtor within 20 days before the [Petition Date.]" The Debtors' books and records reveal that the goods were received by the Debtors on February 3, 2009, yet were invoiced on February 9, 2009 (as per customary weekly practice between Toppan and the Debtors). As the goods were actually received by the Debtors over twenty days before the Petition Date, Toppan's claim is not entitled to priority status.

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US SAFETY 8101 LENEXA DRIVE LENEZA, KS 66214	332	7/14/09	No Debtor	\$0.00 (S) (P) \$211.00 (U) \$211.00 (T)	- (S) \$2.50 (P) \$208.50 (U) \$211.00 (T)	US Safety is asserting security status for product delivered from November 2008 through February 2009. US Safety improperly asserts an administrative expense priority claim pursuant to Section 503(b)(9) for goods delivered to the Debtors between November 2008 and February 2009. Pursuant to Section 503(b)(9), a claimant is entitled to an administrative expense claim only for "the value of any goods received by the debtor within 20 days before the [Petition Date.]" Only \$2.50 of the goods in question were received by the Debtors within twenty days of the Petition Date, and US Safety's claim should be reclassified to reflect this.
VIBRATION ENGINEERING CONSULTANTS 4555 PAUL SWEET ROAD SANTA CRUZ, CA 95065	400	7/20/09	No Debtor	(S) \$1,100.00 (P) (U) \$1,100.00 (T)	- (S) - (P) \$1,100.00 (U) \$1,100.00 (T)	Vibration Engineering Consultants improperly asserts an administrative expense priority claim under Section 507(a)(4) for equipment rental and consulting services performed in January 2009, prior to the Petition Date. Vibration Engineering's claim is not entitled to priority as, on information and belief, Vibration Engineering is neither an individual nor a one-employee corporate independent contractor, at least 75% of whose revenues in the twelve months prior to the Petition Date were earned from the Debtors.

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WINBOND ELECTRONICS CORPORATION ATTN: DON A. BESKRONE, ESQ. ASHBY & GEDDES P.A. P.O. BOX 1150 WILMINGTON, DE 19899	705	8/27/09	09-10692	\$118,187.54 (S) \$136,848.60 (P) \$6,217,394.29 (U) \$6,472,430.43 (T)	\$118,187.54 (S) \$9,918.88 (P) \$6,344,324.01 (U) \$6,472,430.43 (T)	As part of its claim, Winbond improperly asserts an administrative expense priority claim pursuant to Section 503(b)(9) in the amount of \$136,848.60 for goods delivered to the Debtors, the majority of which were received by the Debtors more than twenty (20) days before the Petition Date. The Debtors do not dispute that Winbond is entitled to an administrative expense claim for the value of those goods received by the Debtors within 20 days of the Petition Date (\$9,918.88). The Debtors do object to the remainder of Winbond's claim, however, as it is based on goods delivered to the Debtors well before the twenty-day period and only later pulled from consignment inventory within twenty days of the Petition Date. Pursuant to Section 503(b)(9), a claimant is entitled to an administrative expense claim only for "the value of any goods received by the debtor within 20 days before the [Petition Date.]" The invoices demonstrate that the goods in question underlying the disputed claim value were received by the Debtors well before the twenty-day period. As a result, Winbond's administrative expense priority claim should be reduced as indicated, with the remainder surviving as part of a general unsecured claim.

Totals:

30 Claims

(S) - Secured
(A) - Administrative
(P) - Priority
(U) - Unsecured
(T) - Total Claimed