

Exhibit A
[Bidding Procedures]

THE BIDDING PROCEDURES

Set forth below are the bidding procedures (the "Bidding Procedures") to be employed with respect to the proposed sale (the "Proposed Sale") of certain assets of Qimonda North America Corp., a debtor and debtor in possession, and its direct debtor subsidiary, Qimonda Richmond LLC (collectively, the "Debtors"). The Debtors will seek entry of an order from the Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") authorizing and approving the Proposed Sale to the Proposed Purchaser (defined below) or to one or more other Qualified Bidders (defined below) that are determined to have made the highest, best or otherwise financially superior offer (the "Sale Transaction"). Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Bidding Procedures Order and the Purchase Agreement (each as defined below, as applicable).

Asset Purchase Agreement

On [●], 2009, the Debtors entered into an asset purchase agreement (the "Purchase Agreement") with [●] (the "Buyer" or "Proposed Purchaser"). Pursuant to the Purchase Agreement, the Buyer proposes to acquire the Assets (as defined in the Purchase Agreement) free and clear of all pledges, liens, security interests, encumbrances, claims, charges, options and interests thereon to the maximum extent permitted by section 363 of the Bankruptcy Code (collectively, the "Interests").

Recognizing the Buyer's expenditure of time, energy, and resources, the Debtors have agreed to provide certain bidding protections to the Buyer. Specifically, the Debtors have determined that the Purchase Agreement furthers the goals of the Bidding Procedures by setting a floor by which all other Qualified Bids (defined below) must exceed. [As a result, the Debtors have agreed that if the Buyer is not the Successful Bidder (defined below), the Debtors will, in certain circumstances, reimburse the Buyer for certain of its expenses of up to [●] (the "Expense Reimbursement") or pay to the Buyer a breakup fee of [●] (the "Breakup Fee"). The Buyer will have an opportunity to "credit bid" such Breakup Fee in any subsequent bids it elects to make in the Auction (defined below).]

The Proposed Purchaser is a Qualified Bidder (defined below), and the Purchase Agreement is a Qualified Bid (defined below). The Proposed Purchaser's offer to purchase the Assets as set forth in the Purchase Agreement is irrevocable until the earlier of (i) [●] business days after the Assets have been sold pursuant to the closing of the sale or sales approved by the Bankruptcy Court, and (ii) [●] days after the conclusion of the Auction (provided that if the Hart-Scott-Rodino Antitrust Improvements Act of 1976 ("HSR") review of the approved Sale Transaction is required, this deadline shall be extended to the date under which the waiting period under HSR has expired, but not beyond [●] days after the conclusion of the Auction).

The Bidding Process

On [●], 2009, the Court entered an Order Approving Debtors' Motion, Pursuant to Sections 105(a), 105(d) and 363(b) of the Bankruptcy Code, for Entry of an Order Approving Bidding Protection Procedures And Bidding Procedures in Connection with the Sale of Certain

Assets of the Debtors [Docket No. __] (the “Bidding Procedures Order”).

Subject to the Bidding Procedures Order, the Debtors and their advisors shall (i) determine whether any bid for the Assets is a Qualified Bid, (ii) coordinate the efforts of Qualified Bidders in conducting their due diligence investigations, (iii) receive offers from Qualified Bidders, and (iv) negotiate in good faith any offers made to purchase the Assets (collectively, the “Bidding Process”). The Debtors shall consult with certain restricted members of the Official Committee of Unsecured Creditors (the “Committee”) and its professionals and comply with the GECC Consultation Right (as defined below), regarding the Debtors’ determination as to whether bids are Qualified Bids and bidders are Qualified Bidders. Only Qualified Bidders may participate in the Bidding Process and bid at the Auction. Neither the Debtors nor their representatives shall be obligated to furnish information of any kind whatsoever to any person that is not a Qualified Bidder, and the Debtors and their professionals shall use good faith efforts to provide all Qualified Bidders with substantially similar information. The Debtors, after consultation with the Committee’s professionals, shall have the right to adopt such other rules for the Bidding Process (including rules that may depart from those set forth herein) that will better promote the goals of the Bidding Process and that are not materially inconsistent with any of the other provisions hereof or any Bankruptcy Court order.

Participation Requirements

Any person that wishes to participate in the Bidding Process (a “Potential Bidder”) must become a “Qualified Bidder”. As a prerequisite to becoming a Qualified Bidder (and thus, among other things, prior to being able to conduct due diligence), a Potential Bidder must deliver (unless previously delivered) to the Debtors, not later than [●], 2009:

- (i) An executed confidentiality agreement in form and substance acceptable to the Debtors; and
- (ii) Sufficient information, as requested by the Debtors, to allow the Debtors to determine that the Potential Bidder has the financial wherewithal and any required authorizations to close the Sale Transaction, including, but not limited to, current audited financial statements (or such other form of financial disclosure and credit-quality support or enhancement acceptable to the Debtors) of the Potential Bidder or of those entities that will guarantee the obligations of the Potential Bidder.

A Qualified Bidder is a Potential Bidder that delivers the documents described in subparagraphs (i) - (ii), and that the Debtors determine is reasonably likely (based on financial information submitted by the Potential Bidder, the availability of financing, experience and other considerations deemed relevant by the Debtors) to submit a bona fide offer and to be able to consummate a sale if selected as a Successful Bidder.

Notwithstanding anything herein to the contrary, (i) GECC shall be deemed a Qualified Bidder, (ii) if GECC submits all Required Bid Documents in accordance with the terms of the Bid Procedures, such a bid submitted by GECC shall be deemed a Qualified Bid, and (iii) nothing shall affect any rights GECC has to submit a credit bid pursuant to section

363(k) of the Bankruptcy Code for GECC Equipment.

The Debtors shall consult with the Committee's professionals and restricted members and comply with the GECC Consultation Right in connection with the Debtors' determinations as to whether a Potential Bidder is a Qualified Bidder. No later than seven (7) business days after a Potential Bidder delivers all of the materials required by subparagraphs (i) - (ii) above, the Debtors shall determine, and shall notify the Potential Bidder, if such Potential Bidder is a Qualified Bidder.

Due Diligence

The Debtors may afford any Qualified Bidder the time and opportunity to conduct reasonable due diligence; provided, however, that the Debtors shall not be obligated to furnish any due diligence information after the Bid Deadline (defined below). The Debtors will designate an employee or other representative to coordinate all reasonable requests for additional information and due diligence access from such Qualified Bidders. Neither the Debtors nor any of their respective representatives are obligated to furnish any information to any person other than a Qualified Bidder.

Bid Deadline

A Qualified Bidder that desires to make a bid shall deliver written copies of its bid to (i) Qimonda North America Corp., 4721 Emperor Boulevard, Suite 110, Durham, N.C. 27703 (Attn: Miriam Martinez and Scott Ryan); (ii) Advanced Technology Resource Group of CMN Inc. d/b/a Collier International, 601 Union Street, Suite 5300, Seattle, Washington 98101 (Attn: Nick Papa); and (iii) Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Attn: Morris J. Massel and Rhett Brandon), not later than [●] [a.m/p.m.] (prevailing New York City time) on [●], 2009 (the "Bid Deadline").

In no event shall the Bid Deadline in any Bidding Procedures with respect to any GECC Equipment be less than ten (10) Business Days from the date of the relevant Bidding Protection Order.

Bid Requirements

All bids must include (unless such requirement is waived by the Debtors, after consultation with the Committee's professionals) the following documents (the "Required Bid Documents"):

- The identity of the bidder and the officer(s) or authorized agent(s) who will appear on behalf of such bidder;
- A purchase price, the value of which is determined by the Debtors (after consultation with the Committee's professionals and restricted members and compliance with the GECC Consultation Right) to be at least equal to or greater than the purchase price in the Purchase Agreement for the applicable Assets bid on plus [●] (the "Initial Incremental Bid Amount");

- A letter stating that the bidder's offer is irrevocable until the earlier of (i) [●] business days after the Assets have been sold pursuant to the closing of the sale or sales approved by the Bankruptcy Court, and (ii) [●] days after the conclusion of the Auction (provided that if Hart-Scott-Rodino review of the approved Sale Transaction is required, this deadline shall be extended to the date under which the waiting period under HSR has expired, but not beyond [●] days after the conclusion of the Auction);
- An executed copy of a purchase agreement pursuant to which the Qualified Bidder proposes to acquire the applicable Assets, which purchase agreement shall include (i) a commitment to close by a date no later than [●] days following the date of the execution and delivery of such purchase agreement (provided that if HSR review of the approved Sale Transaction is required, this deadline shall be extended to the date under which the waiting period under HSR has expired, but not beyond [●] days after the conclusion of the Auction), and (ii) a representation that the Qualified Bidder will make all necessary HSR and other regulatory filings and pay the fees associated with such filings;
- A good-faith deposit in an amount equal to [●]; provided that for any GECC credit bid pursuant to section 363(k) of the Bankruptcy Code, the sole and exclusive remedy in law, equity or otherwise for any and all breaches by GECC of the executed purchase agreement pursuant to which GECC proposes to acquire the applicable Assets in accordance with these Bidding Procedures, shall be in the aggregate, the forfeiture and reduction of \$[] of GECC's allowed secured claim;
- Written evidence of a commitment for financing or other evidence of the ability to consummate the sale satisfactory to the Debtors, with appropriate contact information for such financing sources, provided that for any bid that is entirely financed as a credit bid pursuant to section 363(k) of the Bankruptcy Code, no such evidence shall be required;
- A redline of bidder's proposed purchase agreement over that of the Purchase Agreement; and
- A redline of bidder's proposed form of sale order over the form of order attached to the Purchase Agreement.

A bid received from a Qualified Bidder that includes all of the Required Bid Documents and meets all of the above requirements is a "Qualified Bid".

The Debtors reserve the right to determine, after consultation with the Committee's professionals and restricted members and compliance with the GECC Consultation Right, the value of any Qualified Bid(s) for all or a portion of the Assets, and which Qualified Bid(s) constitutes the highest, best or otherwise financially superior offer. Proposals will be evaluated on numerous grounds; however, proposals that are unconditional and contemplate

sales that may be consummated on or soon after the Sale Hearing are preferred.

"As Is, Where Is"

The sale of the Assets shall be on an "as is, where is" basis and without representations or warranties of any kind, nature or description by the Debtors, their agents or their estate except to the extent set forth in the Purchase Agreement or the purchase agreement of another Successful Bidder. By submitting a bid, each Qualified Bidder shall be deemed to acknowledge and represent that it has had an opportunity to conduct any and all due diligence regarding the Assets prior to making its offer, that it has relied solely upon its own independent review, investigation and/or inspection of any documents and/or the Assets in making its bid, and that it did not rely upon any written or oral statements, representations, promises, warranties or guaranties whatsoever, whether express, implied, by operation of law or otherwise, regarding the Assets, or the completeness of any information provided in connection therewith or the Auction, except as expressly stated in the Bidding Procedures Order or these Bidding Procedures or, (i) as to the Proposed Purchaser, as expressly stated in the terms of the sale of the Assets set forth in the Purchase Agreement and ancillary documents, or (ii) as to another Successful Bidder, as expressly stated in the terms of the sale of the Assets set forth in the applicable agreement and ancillary documents.

Free Of Any And All Interests

Except as otherwise provided in the Purchase Agreement or another Successful Bidder's purchase agreement, all of Debtors' right, title and interest in and to the Assets subject thereto shall be sold free and clear of Interests to the maximum extent permitted by section 363 of the Bankruptcy Code, with such Interests to attach to the net proceeds of the sale of the Assets with the same validity and priority as such Interests applied against the Assets. Nothing herein shall prevent any party in interest from objecting to the Bankruptcy Court's approval of such purchase agreement.

Auction

If a Qualified Bid other than that submitted by the Proposed Purchaser has been received by the Debtors, the Debtors shall conduct an auction (the "Auction") with respect to the Assets. The Auction shall commence on [●], 2009 at [●] [a.m/p.m.] (prevailing New York City time). The Debtors shall notify all Qualified Bidders that have submitted Qualified Bids of the time and place of the Auction.

Only a Qualified Bidder that has submitted a Qualified Bid is eligible to participate at the Auction. During the Auction, bidding shall begin initially with the highest Qualified Bid(s) as determined by the Debtors (after consultation with the Committee's professionals and restricted members) and subsequently continue in minimum increments of at least \$[●]. Other than otherwise set forth herein, the Debtors may conduct the Auction in the manner they determine (after consultation with the Committee's professionals and compliance with the GECC Consultation Right) will result in the highest, best or otherwise financially superior offer(s) for the Assets.

At the conclusion of the Auction, the Debtors (after consultation with the

Committee's professionals and restricted members and compliance with the GECC Consultation Right) shall identify the highest, best or otherwise financially superior offer(s) for the Assets (the "Successful Bid(s)", and the entity or entities submitting such Successful Bid, the "Successful Bidder(s)"), which highest, best or otherwise financially superior offer(s) will provide the greatest amount of net value to the Debtors, and advise the Qualified Bidders of such determination. The Qualified Bidder whose final bid is deemed to be highest and best following the conclusion of the Auction will be the "Successful Bidder", and such bid, the "Successful Bid". Immediately after the announcement of the Successful Bid(s), the Successful Bidder(s) shall execute and deliver a purchase agreement(s) incorporating the price and terms offered in the Successful Bid(s) (the "Final Sale Agreement"). Upon submission of the Final Sale Agreement by the Successful Bidder(s), the Debtors will execute the Final Sale Agreement and shall seek Bankruptcy Court approval of the Final Sale Agreement at a hearing before the Bankruptcy Court.

Acceptance of Qualified Bids

The Debtors shall sell the Assets to the Successful Bidder(s) upon the approval of the Successful Bid(s) by the Bankruptcy Court after a hearing (the "Sale Hearing") and any and all liens on the Assets shall attach to the proceeds of the sale with the same validity and priority as such liens applied against the Assets. The Debtors' presentation of the Successful Bid(s) to the Bankruptcy Court for approval does not constitute the Debtors' acceptance of the bid(s). The Debtors will be deemed to have accepted a bid only when the bid has been approved by the Bankruptcy Court at the Sale Hearing. All interested parties reserve their right to object to the Debtors' selection of the Successful Bidder(s).

Sale Hearing

The Sale Hearing shall be conducted by the Bankruptcy Court on [●], 2009 at [●] [a.m./p.m.] (prevailing New York City time). Following the approval of the sale of the Assets to the Successful Bidder(s) at the Sale Hearing, if such Successful Bidder(s) fails to consummate an approved sale within [10] business days after entry of an Order approving the Sale, the Debtors shall be authorized (after consultation with the Committee's professionals and compliance with the GECC Consultation Right), but not required, to deem the next highest or otherwise best Qualified Bid, as disclosed at the Sale Hearing, the Successful Bid, and the Debtors (after consultation with the Committee's professionals and compliance with the GECC Consultation Right) shall be authorized, but not required, to consummate the sale with the Qualified Bidder submitting such bid without further order of the Bankruptcy Court.

No Combination Bidding

Qualified Bidders may not form joint ventures or partnerships to submit bids with respect to the Sale Transaction, without the prior written consent of the Debtors. Without limiting the generality of the foregoing, separate bidders on any Sale Transaction may not combine their bids without the prior written approval of the Debtors.

Return of Good Faith Deposit

As noted above, all Qualified Bidders will be required to submit a good faith deposit (a “Good Faith Deposit”) with the Debtors on or before the Bid Deadline in the amount of set forth in the Purchase Agreement. Good Faith Deposits of all Qualified Bidders shall be held in a separate non-interest-bearing account until a proposal is no longer irrevocable as provided herein, at which time they will be returned to the Qualified Bidder; provided, however, that if a Successful Bidder fails to consummate an approved sale because of a breach or failure to perform on the part of such Successful Bidder, the Debtors will not have any obligation to return the Good Faith Deposit deposited by such Successful Bidder, and such Good Faith Deposit shall irrevocably become the property of the Debtors.

The Committee and GECC

The Debtors shall provide to the Committee’s professionals information, which information may be shared with restricted members of the Committee, regarding the qualification of bidders and such other information related to the sale of the Assets as may be reasonably requested by the Committee. Throughout the process, the Debtors shall consult with the Committee’s restricted members and its professionals as provided herein.

The term “GECC Consultation Right” shall mean, if any GECC Equipment is proposed to be sold, that the Debtors (i) shall provide to GECC information regarding the qualification of bidders and such other information related to the sale of the Assets as may be reasonably requested by GECC and (ii) shall consult with GECC throughout the process as provided herein; provided, however, the Debtors shall not be required to consult with GECC if (y) GECC submits a Qualified Bid, or (z) GECC asserts that it has submitted a Qualified Bid, until such time as GECC's assertions are overruled by the Court.

Bankruptcy Court Oversight

The Bankruptcy Court shall decide any controversy regarding the qualification of bidders and the valuation of bids.

Reservation of Rights

The Debtors reserve the right to (i) determine in their reasonable discretion (after consultation with the Committee’s professionals and restricted members and compliance with the GECC Consultation Right) which offer is the highest or otherwise best offer, (ii) reject at any time prior to entry of a Bankruptcy Court order approving an offer, without liability, any offer that the Debtors in their reasonable discretion (after consultation with the Committee’s professionals and restricted members and compliance with the GECC Consultation Right) deem to be (x) inadequate or insufficient, (y) not in conformity with the requirements of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules or procedures set forth therein or herein, or (z) contrary to the best interests of the Debtors and their estates, (iii) waive the requirements of any of the Bidding Procedures with respect to a potential or Qualified Bidder if the Debtors (after consultation with the Committee’s professionals and restricted members and compliance with the GECC Consultation Right) determine, in their business judgment, that doing

so is in the best interests of their creditors and estates; (iv) extend the Bid Deadline to a date and time that is not later than [●], 2009 at [●] [a.m./p.m.] (prevailing New York City time); (v) seek Bankruptcy Court authority to extend the Bid Deadline beyond such date; (vi) change the date of any Auction to a date that is no later than [●], 2009; (vii) seek Bankruptcy Court authority (to the extent required) to change the date of any Auction beyond such date and time; and (viii) seek Bankruptcy Court authority (to the extent required) to move the Sale Hearing to a date that is later than [●], 2009.

The selection of a Successful Bidder(s) shall be within the reasonable business judgment of the Debtors (after consultation with the Committee's professionals and restricted members and compliance with the GECC Consultation Right) and subject to the approval of the Bankruptcy Court, and economic considerations may not be the sole criteria upon which the Debtors may base their decision. In assessing whether a proposal constitutes a higher or otherwise better offer, the Debtors may consider, among other things, the net economic effect upon the Debtors' estates. The presentation of a particular proposal to the Bankruptcy Court for approval does not constitute the Debtors' acceptance of the proposal. The Debtors will be deemed to have accepted a proposal only when the proposal has been approved by the Bankruptcy Court at the Sale Hearing. At or before the Sale Hearing, the Debtors (after consultation with the Committee's professionals and compliance with the GECC Consultation Right) may impose such other terms and conditions on the Qualified Bidders as the Debtors may determine to be in the best interests of the Debtors, their estates, their creditors, and other parties in interest.