

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

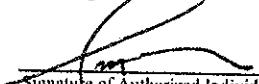
In re: Qimonda North America Corp.

Case No. 09-10590
Reporting Period: January 28, 2011

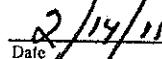
MONTHLY OPERATING REPORT

Required Documents	Form No.	Document Attached	Explanation Attached	Affidavit / Supplement Attached
Schedule of Cash Receipts and Disbursements	MOR-1	x		
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a		x	
Schedule of Professional Fees Paid	MOR-1b	x		
Copies of bank statements			x	
Cash disbursements journals			x	
Statement of Operations	MOR-2	x		
Balance Sheet	MOR-3	x		
Status of Post-petition Taxes	MOR-4	x	x	
Copies of IRS Form 6123 or payment receipt			x	
Copies of tax returns filed during reporting period			x	
Summary of Unpaid Post-petition Debts	MOR-4	x		
Listing of aged accounts payable	MOR-4*	x		
Accounts Receivable Reconciliation and Aging	MOR-5	x		
Debtor Questionnaire	MOR-5	x		

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.


Signature of Authorized Individual*

Scott T. Ryan
Printed Name of Authorized Individual


Date

Vice President & General Counsel
Title of Authorized Individual

*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

MOR-1: SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	BANK ACCOUNTS			CURRENT MONTH ACTUAL	CUMULATIVE FILING TO DATE ACTUAL
	CITI-NY OPERATING	COLLATERAL ASSUR.	UTILITY ASSUR.		
CASH BEGINNING OF MONTH	10,346,445.80	2,001,000.00	46,151.99	12,393,597.79	
RECEIPTS					
CASH SALES					
ACCOUNTS RECEIVABLE (1)	2,090.00			2,090.00	59,658,275.24
INTEREST EARNED				-	151.99
TRANSFERS FROM QR (NET) (2)	325,908.30			325,908.30	2,277,266.30
SALE OF ASSETS				-	432,500.00
OTHER-NON AR RECEIPTS OF CASH	91,398.13			91,398.13	3,102,168.11
QAG CASH PAYMENTS FOR PAYROLL					529,232.69
OTHER-TRANSFER FUNDS FROM CITI-DE OPER ACCT TO QNA-QAG SET ASIDE ACCOUNT				-	5,068,115.62
OTHER-TRANSFER FUNDS FROM CITI-DE OPER ACCT TO CITI-NY OPER ACCOUNT (3)	-			-	2,607,159.75
OTHER-TRANSFER FUNDS FROM CITI-DE OPER ACCT TO UTILITY ASSURANCE ACCOUNT				-	272,000.00
OTHER-TRANSFER FUNDS TO CITI-DE OPER ACCT FROM UTILITY ASSURANCE ACCOUNT				-	226,000.00
OTHER-TRANSFER FUNDS FROM CITI-DE OPER ACCT TO PAYROLL ACCOUNT (4)				-	4,686,678.33
TRANSFERS MISDIRECTED CUSTOMER PAYMENTS TO QNA				-	149,506.41
TRANSFERS TO COLLATERAL SUPPORT (5)				-	2,001,000.00
TOTAL RECEIPTS	419,396.43	-	-	419,396.43	81,010,054.44
DISBURSEMENTS					
NET PAYROLL	(18,658.49)			(18,658.49)	(3,273,861.66)
PAYROLL TAXES (6)	(14,206.27)			(14,206.27)	(1,615,877.40)
NET UNCLEARED CHECKS/DEPOSITS	(2,794.29)			(2,794.29)	24,339.67
SALES, USE & OTHER TAXES	-			-	(82,158.69)
INVENTORY PURCHASES	-			-	(26,251,115.97)
RENT	-			-	(577,760.71)
INSURANCE	(60,000.00)			(60,000.00)	(1,445,813.50)
UTILITIES	(597.76)			(597.76)	(472,399.62)
REP COMMISSIONS	-			-	(65,494.19)
EMPLOYEE BENEFITS	(2,022.90)			(2,022.90)	(4,444,426.52)
OTHER OPERATING EXPENSES (7)	(66,038.79)			(66,038.79)	(2,657,760.61)
LOGISTICS SERVICES	-			-	(141,261.32)
TRANSFERS TO CITI-NY OPERATING ACCT (3)	-			-	(2,607,159.75)
TRANSFER FUNDS TO QNA-QAG SET ASIDE ACCOUNT	-			-	(1,045,967.07)
TRANSFER FUNDS TO PAYROLL ACCOUNT (4)	-			-	(4,686,678.33)
TRANSFERS TO COLLATERAL SUPPORT (5)	-			-	(2,001,000.00)
TRANSFERS TO CITI-DE OPERATING ACCT	-			-	(226,000.00)
TRANSFER MISDIRECTED CUSTOMER PAYMENTS TO QAG	-			-	(4,990,609.63)
TRANSFER MISDIRECTED CUSTOMER PAYMENTS TO QNA	-			-	(149,506.41)
TRANSFERS TO QR (NET)	-			-	(3,137,334.07)
QR PAYROLL FUNDING	-			-	(1,133,968.67)
PROFESSIONAL FEES (8)	-			-	(5,259,060.74)
U.S. TRUSTEE QUARTERLY FEES	(4,875.00)			(4,875.00)	(86,800.00)
CONSULTING FEES	-			-	(71,287.54)
COURT COSTS	-			-	-
TOTAL DISBURSEMENTS	(169,193.50)	-	-	(169,193.50)	(66,388,962.73)
NET CASH FLOW (RECEIPTS LESS DISBURSEMENTS)	250,202.93	-	-	250,202.93	14,621,091.71
CASH-END OF MONTH	10,596,648.74	2,001,000.00	46,151.99	12,643,800.73	
DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES (FROM CURRENT MONTH ACTUAL COLUMN)					
TOTAL DISBURSEMENTS				\$ (169,193.50)	
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS AND REIMBURSEMENT TO QR FOR EXPENSES PAID TO THIRD PARTIES				\$ -	
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)				\$ -	
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES				\$ (169,193.50)	

(1) On February 12th, 2009, Qimonda North America Corp. ("QNA") and Qimonda AG ("QAG") signed an amendment to their existing distribution agreement. Per terms of the amendment, receivable collections for sales made by QNA from inventory held by QAG on or after February 12th, 2009 are split 87% / 13% between QAG and QNA respectively. While QNA receives 13% of the cash proceeds from the accounts receivable collection, the full customer receivable is captured on the QNA balance sheet until payment from the customer is received. Inventory purchases by QNA from QAG represent the 87% share that is sent to QAG upon customer payment. No inventory payments have been made to QAG by QNA outside of the aforementioned sales agreement post QNA's filing for chapter 11. The \$8 million received in October 2010 related to the September 2010 settlement with QAG.

(2) Amount represents the net receipt from Qimonda Richmond, LLC ("QR") for payroll costs for the month and true up of current & historical professional fee allocations.

(3) Represents transfer of funds out of Citi-DE operating bank account into Citi-NY operating account opened in April 2010 for funding purposes in preparation of closure of Citi-DE accounts.

(4) Represents transfer of funds for payroll out of Citi-DE operating bank account into payroll bank account.

(5) Represents required funds transfer to collateralize Citibank accounts to meet U.S. Trustee requirements.

(6) Includes employee and employer portion of payroll taxes.

(7) Includes legal fees for business matters, tax professionals, bank fees, data mining fees, employee expense reimbursements & other miscellaneous expenses.

(8) Represents fees paid to Alvarez & Marsal, Epiq, Imperial, Ashby & Geddes, Jones Day, and McGuireWoods. Beginning January 2010, all professional fees are being paid by QR with QR subsequently charging back QNA for its portion.

In re: Qimonda North America Corp.

Case No. 09-10590

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MOR-1A: Bank Accounts (see attached Attestation Regarding Bank Account Reconciliations):

Bank Name	Last Four Digits of Account #	Balance at Month End
Citibank (1)	5051	-
Citibank NY	5847	2,001,000
Citibank NY	6026	10,596,649
Citibank NY	6114	46,152
		<u>12,643,801</u>

(1) Account pending closure

MOR-1A: Bank Reconciliations

I attest that each of Qimonda North America Corp.'s bank accounts is reconciled to monthly bank statements. Qimonda North America Corp.'s policy is such that each bank account is reconciled and reviewed as soon as the statements are received and prior to the next closing (i.e., February reconciliations reviewed by March 26th). A record of cash disbursements made is also maintained as part of the reconciliation process.



Scott T. Ryan
Vice President & General Counsel

In re: Qimonda North America Corp.

Case No. 09-10590
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MOR-1B: SCHEDULE OF PROFESSIONAL FEES AND EXPENSES PAID

Payee (1)	Period Covered	Amount Covered	Payor	Payment	Date	Amount Paid	Cumulative Filing-To-Date
						Fees	Fees
						Expenses	Expenses
Alvarez & Marsal, LLC			QNA	Wire		1,696,621.50	127,725.89
Ashby & Geddes			QNA	Wire		114,036.70	21,503.33
Jones Day			QNA	Wire		1,188,902.25	29,329.76
McGuireWoods			QNA	Wire		222,329.20	6,625.42
Hengeler Mueller			QNA	Wire		106,760.12	2,923.82
Imperial Capital			QNA	Wire		870,000.00	30,282.46
Epic Bankruptcy Solutions, LLC			QNA	Wire		730,931.31	111,088.98

(1) Prior to January 2010, certain professional fees were paid by QNA with QNA subsequently charging back QR for its portion. As of January 2010 and going forward, all professional fees are being paid by QR with QR subsequently charging back QNA for its portion.

MOR-3: BALANCE SHEET

		As of Current Month January 28, 2011	As of Petition Date February 20, 2009
ASSETS			
<i>Current Assets</i>			
Cash and cash equivalents		12,643,800.73	2,044,857.57
Net Accounts receivable, 3rd parties	(A)	23,317,843.53	39,464,763.88
Net Accounts receivable, affiliates	(B)	19,237,335.88	175,531,773.28
Inventories, net (1)		0.00	1,456,905.39
Deferred income taxes, current (2)		94,438.89	3,626,705.28
Financial receivables, net	(C)	3,110,000.00	217,526,266.92
Receivables for relocation advances		0.00	285,864.85
Taxes receivables		0.00	301,243.42
Prepaid expenses		0.00	782,926.67
Other current assets		11,403.30	75.43
<i>Total Current Assets</i>		<u>58,414,822.33</u>	<u>441,021,372.69</u>
<i>Non-current Assets</i>			
Property, plant and equipment, Gross		0.00	11,927,113.62
Accumulated depreciation		0.00	(9,720,015.64)
Property, plant and equipment, net (3)		0.00	2,207,097.98
Intangible assets, net		0.00	211,229.63
Long-term investments, net (4)		0.00	801,590,000.00
Deferred income taxes, non-current (2)		866,817.75	0.00
Deferred compensation plan		234,040.99	275,719.69
<i>Total Non-current Assets</i>		<u>1,100,858.74</u>	<u>804,284,047.30</u>
<i>Total Assets</i>		<u>59,515,681.07</u>	<u>1,245,305,419.99</u>
LIABILITIES NOT SUBJECT TO COMPROMISE			
Accounts payable, 3rd parties	(D)	491,183.87	0.00
Accounts payable, affiliates	(E)	250,472.00	0.00
Wages accruals		904.27	0.00
Paid Time Off Accrual		13,279.86	0.00
Incentive accrual		0.00	0.00
Other payroll obligations		0.00	0.00
Taxes payable		0.00	0.00
Other miscellaneous liabilities		0.00	0.00
<i>Total Post-Petition Liabilities</i>		<u>755,840.00</u>	<u>0.00</u>
LIABILITIES SUBJECT TO COMPROMISE			
Secured Debt		0.00	0.00
Priority Debt (5, 6)		2,538,937.04	3,520,076.91
Unsecured Debt (7)		47,206,885.22	340,332,003.70
<i>Total Pre-petition Liabilities</i>		<u>49,745,822.26</u>	<u>343,852,080.61</u>
<i>Total Liabilities</i>		<u>50,501,662.26</u>	<u>343,852,080.61</u>
Stockholder's Equity			
Additional paid-in capital		820,166,722.73	820,166,722.73
Retained earnings		(811,734,510.46)	79,431,876.75
Current years net income (loss) (8)		619,647.54	1,892,580.90
<i>Total Retained earnings</i>		<u>(811,114,862.92)</u>	<u>81,324,457.65</u>
Accumulated other comprehensive income		(37,841.00)	(37,841.00)
<i>Total Stockholder's equity</i>		<u>9,014,018.81</u>	<u>901,453,339.38</u>
<i>Total Liabilities and Stockholder's Equity</i>		<u>59,515,681.07</u>	<u>1,245,305,419.99</u>

(1) All remaining unsalable inventory was scrapped in July '09 and all remaining reserves were released.

(2) The deferred tax assets were generated primarily by AMT Net Operating Losses.

(3) Decrease from petition date is due to the write-off and sale of equipment, furniture and leasehold improvements resulting from the closure of the Cary, Durham and San Jose offices. All remaining assets were retired in March 2010.

(4) An allowance was booked in March '09 against the Investment in QR.

(5) At the time of the company's carve-out from Infineon Technologies, the former employees of the Memory Products business unit and the former employees of Infineon Technologies Richmond became employees of QNA. Accordingly, the amounts owed to employees were reflected on the Schedule E submitted by QNA. Since QNA and QR maintain separate financial reporting systems and financial records, the amounts that QNA pays on behalf of QR are subsequently charged back to QR so that the financial records for that legal entity show a complete view of personnel related expenses. The MOR's are completed on a legal entity basis so each company has separately reported the employee related liabilities on these schedules.

(6) The Debtor is currently in the process of reconciling the Debtor's books and records against filed claims. This amount represents liabilities on the Debtor's books as of the Petition Date that may be eligible for priority status and may not reconcile with actual claims filed by creditors. Balances have been adjusted for court approved prepetition payments and allowed claims. Material changes to this account may result from the claims reconciliation process and ongoing litigation. For more information on claims against the Debtor, please refer to the Debtor's schedules and claims register available at www.epiqsystems.com.(7) The Debtor is currently in the process of reconciling the Debtor's books and records against filed claims. This amount represents unsecured claims on the Debtor's books as of the Petition Date and may not reconcile with actual claims filed by creditors. Balances have been adjusted for allowed claims. Material changes to this account may result from the claims reconciliation process and ongoing litigation. For more information on claims against the Debtor, please refer to the Debtor's schedules and claims register available at www.epiqsystems.com.

(8) Since QNA has a fiscal year-end of September 30, the net loss from the month of October '10 forward is reflected as current years net income.

MOR-3 (Continued): BALANCE SHEET

	As of Current Month January 28, 2011	As of Petition Date February 20, 2009
(A) - Net Accounts Receivable, 3rd parties		
Trade AR 3rd Party, gross	45,677,958.53 (1)	61,630,631.23
Manual AR - Sun Microsystems	540.00	0.00
Reclass Credit AR to Liability	0.00	606,066.48
Interest on G-2 past due receivable	0.00	277,139.17
Less: OEM Reserve	(10,513,557.00) (2)	(15,248,763.00)
Less: AR Individual Allowance	(11,847,098.00) (3)	(7,546,680.00)
Less: AR General Allowance	0.00 (4)	(253,630.00)
Total Net Trade AR, 3rd parties	23,317,843.53	39,464,763.88

(1) Gross 3rd party receivables are mainly comprised of approximately \$34 million for Kingston and \$8 million for G2 Technology. The Kingston & G2 balances are disputed.

(2) Represents sales reserves for return material adjustments, price protection and rebates.

(3) Additional reserves since the petition date were taken due to customer bankruptcy, receivables being in arbitration, and analysis of uncollectible accounts.

(4) The remaining General Allowance was released in September '09 as all applicable reserves were over 60 days past due. Those reserves were then incorporated into the calculation of the AR Individual Allowance.

(B) - Net Accounts Receivable, affiliates		
Trade AR Affiliate, gross	25,695,437.88 (6)	182,750,321.35
Month-end manual accruals	0.00	(7,218,548.07)
Less: AR General Allowance	(6,458,102.00) (7)	0.00
Total Net Trade AR, affiliates	19,237,335.88	175,531,773.28

(6) In September 2010, a court approved settlement was reached with QAG. This settlement eliminated the original affiliated accounts receivable with QAG and stipulated an \$8M cash payment which was received in October 2010. The remaining gross affiliate receivables are mainly comprised of approximately \$25 million from QR.

(7) In June '09, a \$16 million allowance was taken against affiliate receivables due to the Qimonda Group insolvencies. The allowance for accounts receivable with QAG has been eliminated due to the court approved settlement reached in September 2010.

(C) - Financial Receivables, net		
Short-term Loans to affiliate (QAG and QR)	93,110,000.00	130,110,000.00
Less: Allowance on QAG Debt	(90,000,000.00)	0.00
Accrued interest on short-term loans	0.00	0.00
EUR cash sweep account (QAG)	0.00	57,619.31
USD cash sweep account (QAG)	0.00	87,358,637.61
Total Financial Receivables, net	3,110,000.00 (8)	217,526,256.92

(8) Due to the court approved settlement with QAG, short-term loans with QAG have been written down to \$90M in unsecured claims. At this time, QNA cannot accurately estimate the likely recovery rate, if any, in the QAG insolvency proceedings. As such, QNA assets do not attribute any value to this claim for accounting purposes at this time as the QNA Debt Receivable from QAG has been fully reserved.

(D) - Accounts Payable, 3rd parties (post petition)		
Trade AP 3rd Party, gross	(678.82)	0.00
Trade AP manual accruals	(490,298.80)	0.00
Trade AP other - foreign currency valuation	(206.25)	0.00
Total Net Trade AP, 3rd parties	(491,183.87) (9)	0.00

(9) Accrued Trade AP 3rd Parties mainly consists of professional fees included with the Reorganization items noted on MOR-2.

(E) - Accounts Payable, affiliates (post petition)		
Trade AP affiliates, Qimonda AG	0.00 (10)	0.00
Trade AP affiliates, Qimonda Richmond	0.00	0.00
Trade AP affiliates, Infineon North America	250,472.00 (11)	0.00
Total Net Trade AP, affiliates	250,472.00	0.00

(10) Due to the court approved settlement with QAG in September 2010, accounts payable with QAG have been written off.

(11) The amount payable to Infineon is the post-petition portion for the Infineon Raceway sponsorship agreement which is disputed.

MOR 4: STATUS OF POST-PETITION TAXES

Federal	Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No.	Ending Tax Liability
Withholding (1)	-	7,098	(7,098)	1/14, 1/28/11	Wire Payment	-
FICA & Medicare-Employee (1)	-	1,661	(1,661)	1/14, 1/28/11	Wire Payment	-
FICA & Medicare-Employer (1)	-	2,249	(2,249)	1/14, 1/28/11	Wire Payment	-
Unemployment (1)	-	-	-	-	-	-
Income	-	-	-	-	-	-
Other:	-	-	-	-	-	-
Total Federal Taxes	-	11,008	(11,008)	-	-	-
State and Local	-	-	-	-	-	-
Withholding (1)	-	1,368	(1,368)	1/14, 1/28/11	-	-
Sales	-	-	-	-	-	-
Other business taxes	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Real Property	-	-	-	-	-	-
Personal Property	-	-	-	-	-	-
Other:	-	-	-	-	-	-
CA State disability-Employee	-	-	-	-	-	-
Total State and Local	-	1,368	(1,368)	-	-	-
Total Taxes	-	12,376	(12,376)			-

SUMMARY OF UNPAID POST-PETITION DEBTS (2)

	Number of Days Past Due					Total
	Current	0-30	31-60	61-90	Over 90	
Accounts Payable	678.82	-	-	-	-	678.82
Wages Payable	904.27	-	-	-	-	904.27
Taxes Payable	-	-	-	-	-	-
Rent/Leases-Building	-	-	-	-	-	-
Rent/Leases-Equipment	-	-	-	-	-	-
Paid Time Off Accrual	13,279.86	-	-	-	-	13,279.86
Other Payroll Obligations	-	-	-	-	-	-
Professional Fees	-	-	-	-	-	-
Amounts due to Affiliates (3)	250,472.00	-	-	-	-	250,472.00
Employee incentive plan	-	-	-	-	-	-
Other:	-	-	-	-	-	-
Total Post-petition Debts	265,334.95	-	-	-	-	265,334.95

(1) All payroll taxes and tax returns are paid through ADP, a third-party payroll processor. Qimonda processes payroll internally and is responsible for withholding all tax amounts from employee wages. Qimonda remits the employer and employee portions of payroll tax liabilities to ADP, which files the tax returns and remits the tax payments to the appropriate jurisdictions.

(2) Excludes accruals of expense and aging on disputed payables.

(3) Represents invoices from Infineon North America for the Infineon Raceway, which is disputed.

MOR-4: Status of post-petition taxes

I attest that each of Qimonda North America Corp.'s sales, use and property tax returns have been filed in accordance with state, county and city requirements. The Federal Corporate Income tax return for year ended October 29, 2009 was filed electronically and accepted by the IRS on February 25, 2010. Any payments remitted have been included in the Schedule of Cash Receipts and Disbursements at MOR-1.

All payroll taxes and tax returns are paid through ADP, a third-party payroll processor. Qimonda North America Corp. processes payroll internally and is responsible for withholding all tax amounts from employee wages. Qimonda North America Corp. remits the employer and employee portions of payroll tax liabilities to ADP, which files the tax returns and remits the tax payments to the appropriate jurisdictions.



Scott T. Ryan
Vice President & General Counsel

MOR-5: ACCOUNTS RECEIVABLE RECONCILIATION AND AGING-3rd PARTY AR

Accounts Receivable Reconciliation		January-11
Total Accounts Receivable at the beginning of the reporting period		45,691,525.53
+ Amounts billed during the period		
- Amounts collected during the period		(2,090.00)
- Cash Discounts, Wire Fees & Write Offs (1)		(10,937.00)
+ Other receivable accrued at month-end		
Total Accounts Receivable at the end of the reporting period (2)		45,678,498.53
Accounts Receivable Aging		
0 - 30 days old		18,810.00
31 - 60 days old		-
61 - 90 days old		-
91+ days old		
Total Accounts Receivable		45,659,688.53
Amount considered uncollectible (Bad Debt)		(11,858,035.00)
Accounts Receivable (Net) (3)		33,820,463.53

ACCOUNTS RECEIVABLE RECONCILIATION AND AGING-INTERCOMPANY RECEIVABLES

Affiliated Accounts Receivable Reconciliation		January-11
Total Accounts Receivable at the beginning of the reporting period		25,695,437.88
+ Amounts billed during the period		
+ Other receivable accrued at month-end		
- Amounts collected during the period		
- Wire Fee		
- Net Reduction of Accounts Receivable due to Court Approved Settlement (4)		
Total Accounts Receivable at the end of the reporting period		25,695,437.88
Affiliated Accounts Receivable Aging		
0 - 30 days old		-
31 - 60 days old		-
61 - 90 days old		-
91+ days old		
Total Accounts Receivable		25,695,437.88
Amount considered uncollectible (Bad Debt) (5)		(6,458,102.00)
Affiliated Accounts Receivable (Net)		19,237,335.88

(1) Write off of receivables was completed this month in accordance with a previously approved stipulation.

(2) Represents Gross Trade Accounts Receivable.

(3) Does not reflect OEM sales accounting reserve and manual accounting entry for reporting purposes to reclassify individual customer credit AR balances.

(4) Gross affiliate receivables are mainly comprised of approximately \$25 million for QR. In September 2010, a court approved settlement was reached with QAG. This settlement eliminated the original affiliated accounts receivable with QAG and stipulated an \$8M cash payment which was received in October 2010.

(5) In June 2009, a general reserve of 25% was recorded against the intercompany balances due to the Qimonda Group insolvencies. In September 2009 the reserve was increased \$35,199 to reserve 100% of Qimonda Finance's A/R balance. In September 2010, a court approved settlement was reached with QAG, resulting in the elimination of the QAG portion of the Accounts Receivable reserve.

(6) The FY 2009 Corporate Federal Income Tax Return was filed electronically and accepted on February 25, 2010. An automatic extension was file for the FY 2010 Corporate Federal Income Tax Return.

MOR-5: DEBTOR QUESTIONNAIRE

Must be completed each month	Yes	No
Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.		X
Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		X
Have all post-petition tax returns been timely filed? If no, provide an explanation below.	X	
Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	X	
Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s). If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3.		X