UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

July 31, 2013
Date of Report (date of earliest event reported)

MICRON TECHNOLOGY, INC.
(Exact name of registrant as specified in its charter)

Delaware	**1-10658**	**75-1618004**
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

8000 South Federal Way
Boise, Idaho 83716-9632
(Address of principal executive offices)

(208) 368-4000
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4c))

Item 1.01 Entry into a Material Agreement

Amendment to Sponsor Agreement

On July 31, 2013, Micron Technology, Inc. ("Micron") entered into an amendment (the "Second Amendment") to the Agreement on Support for Reorganization Companies (the "Sponsor Agreement") between Micron and Nobuaki Kobayashi and Yukio Sakamoto, the trustees (the "Trustees") of Elpida Memory, Inc. ("Elpida") and Elpida's wholly owned subsidiary, Akita Elpida Memory, Inc. ("Akita" and together with Elpida, "the Elpida Companies"), dated July 2, 2012, as amended on October 29, 2012 (the "First Amendment"). An English translation of the Sponsor Agreement is filed as Exhibit 2.1 to Amendment No. 2 to Micron's Current Report on Form 8-K filed on October 31, 2012, an English translation the First Amendment is filed as Exhibit 2.3 to Micron's Current Report on Form 8-K filed on October 31, 2012, and an English translation of the Second Amendment is filed as Exhibit 2.4 to this Current Report on Form 8-K.

The Second Amendment provides for a new termination right in favor of the Trustees in connection with certain material non-payment events under the Cost Plus Agreements (defined below); allows for the appointment of deputy business trustees designated by Micron to assist the business trustee, also a Micron designee, in the operation of the Elpida Companies' businesses during the pendency of their corporate reorganization proceedings; and modifies the confidentiality provisions set forth in the Sponsor Agreement to provide for the protection of certain information relating to the corporate reorganization proceedings for the benefit of the Trustees.

Cost Plus Agreements

Under the Sponsor Agreement, following the closing of Micron's acquisition of Elpida, Micron is obligated to transition the Elpida Companies' businesses as promptly as practicable consistent with an orderly business transition and integration process to a cost plus model with the goal of generating more stable operating cash flows to meet the requirements of the Elpida Companies' businesses, including for payment of installment payment obligations to the creditors of the Elpida Companies under their reorganization plans. In furtherance of that obligation, on July 31, 2013, Micron Semiconductor Asia Pte. Ltd., a wholly owned subsidiary of Micron ("MSA") and Elpida entered into a Front-End Manufacturing Supply Agreement (the "Supply Agreement") and a General Services Agreement (the "General Services Agreement"). On that same date, Micron and Elpida entered into a Research and Development Engineering Services Agreement (the "R&D Agreement" and, together with the Supply Agreement and the General Services Agreement, the "Cost Plus Agreements"). MSA and Micron entered into similar agreements with Akita on that same date. English translations of the Cost Plus Agreements are filed as Exhibits 10.139, 10.140 and 10.141 to this Current Report on Form 8-K.

Under the Supply Agreement, MSA is committed to place orders for products every month and to purchase all products that Elpida manufactures and ships pursuant to the orders, and Elpida is committed to manufacture the products ordered by MSA. Unless consented to by MSA, Elpida will only supply products to MSA and not to any other customers. These supply obligations will commence on the first date on which both Elpida's manufacturing, sales and other operational computing systems have been converted to Micron's enterprise resource planning system and all court approvals relating to the implementation of the cost plus model at Elpida have been obtained. Until that time, Elpida will continue to operate under its existing supply arrangements with third party customers.

Under the General Services Agreement, MSA is committed to place orders every month for general and administrative services to be performed by Elpida, and Elpida is committed to provide the ordered services. The obligations of the parties under the General Services Agreement will commence on the same date that their supply obligations commence under the Supply Agreement.

Under the R&D Agreement, Micron is committed to place orders every month for research and development services to be performed by Elpida, and Elpida is committed to provide the ordered services. All intellectual property produced under the R&D Agreement will be owned by Micron. The obligations of the parties under the R&D Agreement will commence on the date Micron acquires all of Elpida's intellectual property, which will occur shortly after the closing of the Elpida acquisition in connection with the implementation of the cost plus model.

Pricing for the products and services under the Cost Plus Agreements will be charged on a cost plus basis, subject to limited exceptions, and are intended to cover all of Elpida's costs, subject to limited exceptions. The Cost Plus Agreements contain limited termination rights.

Item 8.01 Other Events

The Elpida Companies are subject to pending corporate reorganization proceedings in Japan. The Elpida Companies filed petitions for commencement of corporate reorganization proceedings with the Tokyo District Court under the Corporate Reorganization Act of Japan on February 27, 2012. Pursuant to the Sponsor Agreement, the Trustees prepared plans of reorganization for Elpida and Akita, which plans set forth the treatment of the Elpida Companies' pre-petition creditors and their claims. On February 26, 2013, the Elpida Companies' creditors approved the plans of reorganization of Elpida and Akita and on February 28, 2013, the Tokyo District Court issued an order approving the plans of reorganization. The description of the plans of reorganizations of the Elpida Companies set forth in Micron's 10-Q filed on July 8, 2013, in the Notes to Consolidated Financial Statements under the captions "Pending Acquisition of Elpida — Elpida Sponsor Agreement" and "—Summary Description of the Plans of Reorganization," is incorporated herein by reference. Elpida's secured creditors, whose fixed claims were approximately 113 billion yen in the aggregate as of the date Elpida's plan of reorganization was submitted to creditors for approval, will continue to be entitled to the benefit of the security interests securing their claims, subject to the terms and conditions of the plan of reorganization. The collateral underlying these security interests includes the real property at Elpida's Hiroshima fab and tools and equipment used in Elpida's operations. A copy of the English translation of Elpida's plan of reorganization, as amended to date, is filed as Exhibit 2.5 to this Current Report on Form 8-K.

Item 9.01 Financial Statements and Exhibits

Exhibit No.	Description
2.4*	English Translation of Agreement Amending Agreement on Support for Reorganization Companies, dated July 31, 2013, by and among Micron Technology, Inc. and Nobuaki Kobayashi and Yukio Sakamoto, the trustees of Elpida Memory, Inc. and Akita Elpida Memory, Inc.
2.5	English Translation of the Reorganization Plan of Elpida Memory, Inc. (1)
10.139*	English Translation of Front-End Manufacturing Supply Agreement, dated July 31, 2013, by and between Micron Semiconductor Asia Pte. Ltd. and Elpida Memory, Inc.
10.140*	English Translation of Research and Development Engineering Services Agreement, dated July 31, 2013, by and between Micron Technology, Inc. and Elpida Memory, Inc.
10.141*	English Translation of General Services Agreement, dated July 31, 2013, by and between Micron Semiconductor Asia Pte. Ltd. and Elpida Memory, Inc.

* Certain portions have been omitted pursuant to a confidential treatment request. Omitted information has been filed separately with the Securities and Exchange Commission.

(1) The following attachments to the Reorganization Plan of Elpida Memory, Inc. (the "Reorganization Plan") have been omitted from this filing pursuant to Item 601(b)(2) of Regulation S-K: Attachment 1 (Balance Sheet (Before Property Valuation) As of March 23, 2012 (Commencement Date)), Attachment 2 (Balance Sheet (After Property Valuation) As of March 23, 2012 (Commencement Date)), Attachment 3 (Liquidation Balance Sheet As of March 23, 2012 (Commencement Date)), Attachment 4 (Profit and Loss Statement (March 24, 2012 to June 30, 2012)), Attachment 5, (Business Profit and Loss Plan Table and Repayment Funds Plan Table), Attachment 6 (Cost Plus Model), Attachment 7 (Summary of Repayment and Payment Plan), Attachment 8 (Secured Reorganization Claims Repayment Plan Table (Syndicated Loan—Factory Foundation)), Attachment 9 (Secured Reorganization Claims Repayment Plan Table (Lease)), Attachment 10 (Secured Reorganization Claims Repayment Plan Table (Statutory Liens over Movables)), Attachment 11 (Secured Reorganization Claims Repayment Plan Table (Statutory Retention Rights)), Attachment 12 (Secured Reorganization Claims Repayment Plan Table (Ownership Retention)), Attachment 13 (Preferential Reorganization Claims Payment Plan Table (Taxes and Other Public Charges)), Attachment 14 (Preferential Reorganization Claims Repayment Plan Table (Labor related claims)), Attachment 15 (General Reorganization Claims Repayment Plan Table), Attachment 16 (General Reorganization Claims Repayment Plan Table (Claims with Conditions)), Attachment 17 (General Reorganization Claims Repayment Plan Table (Claims under Guarantee)), Attachment 18 (General Reorganization Claims Repayment Plan Table (Reorganization Claims under Secondary Filing)), Attachment 19 (List of Inter-company Receivables), Attachment 20 (List of Unfixed Secured Reorganization Claims), Attachment 21 (Unfixed General Reorganization Claims List (Assessment)), Attachment 22 (Unfixed General Reorganization Claims List (Pending Special Investigation Proceedings)), Attachment 23-1 (List of Surviving Security Interests (Syndicated Loan—Factory Foundation)), Attachment 23-2 (List of Non-Surviving Security Interests), Attachment 23-3 (List of Purposes of Security Rights (Syndicated Loan—Factory Foundation)), Attachment 24-1 (List of Surviving Security Interests (Lease)), Attachment 24-2-1 to 15 (List of Purposes of Security Rights (Lease), Attachment 25 (List of Surviving Security Interests (Statutory Liens over Movables)), Attachment 26 (List of Surviving Security Interests (Statutory Retention Rights)), Attachment 27 (List of Surviving Security Interests (Ownership Retention)), Attachment 28 (Common Benefit Claims Payment Records and Balance of

Unpaid Common Benefit Claims Table), Attachment 29 (Table of Amendment to the Articles of Incorporation) and Attachment 30 (Sponsor Agreement). Micron will furnish copies of such attachments to the Securities and Exchange Commission upon request, subject to Micron's right to request confidential treatment of any requested attachment. A description of the omitted attachments appears immediately following the end of the Reorganization Plan under the title "Supplemental List Briefly Identifying Contents of Omitted Attachments."

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

MICRON TECHNOLOGY, INC.

Date: August 6, 2013

By: */s/ Ronald C. Foster*
Name: Ronald C. Foster
Title: Chief Financial Officer and Vice President of Finance

INDEX TO EXHIBITS

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EXHIBIT 2.4

[Translation]

[*] Certain information in this document has been omitted and filed separately with the Securities and Exchange Commission. Confidential treatment has been requested with respect to the omitted portions.

Agreement Amending Agreement on Support for Reorganization Companies

Micron Technology, Inc. ("**Micron**") and Nobuaki Kobayashi and Yukio Sakamoto as trustees of the Reorganization Company and the Akita Reorganization Company (both trustees collectively, the "**Initial Trustees**") enter into as follows this agreement amending part of the content of the Agreement on Support for Reorganization Companies, which was entered into on July 2, 2012, between Micron and the Initial Trustees, as the same was amended on October 29, 2012 (as so amended, the "**Sponsor Agreement**") (this agreement being executed, this "**Amendment Agreement**"). The terms used in this Amendment Agreement, except for the terms defined in this Amendment Agreement, have the same meanings as defined for them in the Sponsor Agreement. For the purpose of this Amendment Agreement, the "Trustees" shall also mean the Initial Trustees, for so long as they are serving as trustees of Both Reorganization Companies, and any other person appointed by Both Companies' Courts as a trustee of Both Reorganization Companies after the Execution Date, but excluding the Business Trustee.

Article 1

1 Article 24.1 of the Sponsor Agreement is amended to read as follows.

1 This Agreement will terminate only if

(1) this Agreement is cancelled under the next article,

(2) a decision of completion of reorganization proceedings is made with respect to both of Both Companies' Reorganization Cases,

(3) both of Both Companies' Reorganization Proceedings are terminated for a reason other than (1) or (2), or

(4) this Agreement is terminated by the Trustees in accordance with Article 24.6 below.

2 Article 24 of the Sponsor Agreement is amended to add the following provision as Article 24.6 thereunder.

6 This Agreement may be terminated by the Trustees in accordance with, and subject to, the terms and conditions set forth in this Article 24.6.

(1) In the event of a failure or failures by the Sponsor or one more of its subsidiaries to pay amounts payable pursuant to one or more of the Supply Agreement, R&D Services Agreement and General Services Agreement (or successor or replacement agreements) when due in accordance with the terms of such agreements which failure or failures are continuing and material in the aggregate (such non-payment, together with any related further such non-payments, collectively, a "Non-Payment Event"), the Trustees may deliver a notice of such non-payment or non-payments to the applicable non-paying party (with a copy of any such notice to Sponsor, if Sponsor is not the non-paying party).

[*] Certain information in this document has been omitted and filed separately with the Securities and Exchange Commission. Confidential treatment has been requested with respect to the omitted portions.

(2) In the event any notice is given in accordance with paragraph (1) above, each of the Sponsor (and any applicable Sponsor subsidiary), the Reorganization Company, the Trustees and the Business Trustee, will consult in good faith with one another with respect to the issues giving rise to such Non-Payment Event and make efforts as much as possible to a reasonable extent to resolve such issues.

(3) If:

A. As of any date following notice of a Non-Payment Event given in accordance with paragraph (1) above:

(a) The Non-Payment Event is continuing and the applicable past due amounts have not been paid, and

(b) As a result of the Non-Payment Event, the Reorganization Company does not have sufficient resources available to it (including (x) funds on hand (including any such funds provided by Sponsor or its affiliates) or readily available (including funds readily available under then-existing credit or similar arrangements) and any funds in the Trustees' Account and (y) the aggregate amounts reasonably expected to be received by the Reorganization Company upon collection of receivables or other rights to payment during such period (based on cash flow projections prepared by management of the Reorganization Company, based on reasonable assumptions reflecting the circumstances of the applicable Non-Payment Event)) to pay [*] (defined as described in paragraph (4) below) when required (but, with respect to the amounts in (y) above, to the extent that such amounts are reasonably expected to be available to pay obligations when required to be paid) (in all cases, after applying reasonable assumptions with regard to deferment or postponement of such payments without unreasonable cost or other obligation)), or

B. As of any date following a period of at least 90 days of consultation with respect to a Non-Payment Event in accordance with paragraph (2) above without a resolution to the mutual satisfaction of Sponsor and the Trustees:

(a) The Non-Payment Event is continuing and the applicable past due amounts have not been paid, and

(b) As a result of the Non-Payment Event, the Reorganization Company does not have sufficient resources available to it (including (x) funds on hand (including any such funds provided by Sponsor or its affiliates) or readily available (including funds readily available under then-existing credit or similar arrangements) and any funds in the Trustees' Account and (y) the aggregate amounts reasonably expected to be received by the Reorganization Company upon collection of receivables or other rights to payment during such

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period (based on cash flow projections prepared by management of the Reorganization Company, based on reasonable assumptions reflecting the circumstances of the applicable Non-Payment Event)) to pay [*] (defined as described in paragraph (4) below) when required (but, with respect to the amounts in (y) above, to the extent that such amounts are reasonably expected to be available to pay obligations when required to be paid) (in all cases, after applying reasonable assumptions with regard to deferment or postponement of such payments without unreasonable cost or other obligation),

then, the Trustees may terminate this Agreement (subject to Court approval) by written notice to Sponsor, provided such notice is given within 30 days of the first date the conditions to termination described in paragraph (3)A or (3)B, as applicable, above have occurred or such later date as agreed in writing by the Sponsor.

Any termination pursuant to this paragraph (3) will be effective on the 10th business day after the giving of such notice of termination unless the applicable past due amounts have been paid on or prior to such 10th business day.

For avoidance of doubt, resources available to the Reorganization Company for purposes of clause (b) of paragraphs (3)A and (3)B, as of any applicable date, will include any funds provided to the Reorganization Company by Sponsor or any of its affiliated companies prior to such date and held by the Reorganization Company or in the Trustees' Account as of such date.

(4) For purposes of paragraph (3) of this Article 24.6, as of any date of determination:

A. [*]

B. [*]

(5) For purposes of this Article 24.6:

A. "**Supply Agreement**" means that certain Front-End Manufacturing Supply Agreement to be entered into by Micron Semiconductor Asia Pte. Ltd. and the Reorganization Company at or following the Closing as contemplated by Attachment 7-1 to this Agreement, as such agreement may be amended from time to time.

B. "**R&D Services Agreement**" means that certain Research and Development Engineering Services Agreement to be entered into by Sponsor and the Reorganization Company at or following the Closing as contemplated by Attachment 7-1 to this Agreement, as such agreement may be amended from time to time.

C. "**General Services Agreement**" means that certain General Services Agreement to be entered into by Micron Semiconductor Asia Pte. Ltd. and

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the Reorganization Company at or following the Closing as contemplated by Attachment 7-1 to this Agreement, as such agreement may be amended from time to time.

(6) In the event this Agreement is terminated pursuant to this Article 24.6, the Supply Agreement, the R&D Services Agreement and the General Services Agreement shall also automatically terminate, unless otherwise agreed by the parties thereto.

Article 2

Article 17 of the Sponsor Agreement is amended to add the following provisions as Article 17.10, 17.11, 17.12 and 17.13 thereunder.

10 The Trustees shall, from time-to-time as requested by the Sponsor after consultation with the Business Trustee and the Trustees, apply to Both Companies Courts for appointment as deputy business trustees those persons who the Sponsor designates as candidates for deputy business trustees (up to several candidates) for Both Reorganization Companies (the deputy business trustees appointed, in this Agreement, the "**Deputy Business Trustees**").

11 For the purpose of this Agreement, any act or omission to act of any Deputy Business Trustee in his or her capacity as the Deputy Business Trustee shall be regarded as an act or omission to act of the Business Trustee.

12 The Sponsor and the Business Trustee shall make efforts as much as possible to a reasonable extent to carry out comprehensive supervision so that the Deputy Business Trustees shall not perform their duties in such manner as prohibited in Article 17.6.

13 The Deputy Business Trustees are not to receive any remuneration from Both Reorganization Companies for services in their capacity as the Deputy Business Trustees.

Article 3

Article 26 of the Sponsor Agreement is amended to add the following provision as Article 26.7 thereunder.

7 For avoidance of doubt, the parties acknowledge that the Sponsor shall have no ownership right in any discussions, reports, evaluations and records prepared by or for the Trustees, the Court and/or the Examiner acting in such capacity, including any records of any such proceedings, in connection with Both Companies Reorganizations Proceedings ("Both Reorganization Companies Proceedings Information") even though such Both Reorganization Companies Proceedings Information may include Confidential Information, provided that the confidentiality of any such Confidential Information shall be subject to, and maintained in accordance with, the provisions of the Confidentiality

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Agreement and this Article 26, as applicable.

Article 4

Article 34 of the Sponsor Agreement is amended to read as follows:

No purported amendment to or modification of any provision whatsoever of this Agreement is valid except for where it has been executed in a writing affixed with the name and seal of, or signature of, the representative of the Sponsor and of the Trustees and approved by Both Companies' Courts.

Article 5

Micron and the Trustees acknowledge and agree that the following agreements to be entered into following the Closing in connection with the implementation of the cost plus model will require approval of Both Companies' Courts:

1. Marketing and Sales Support Agreement to be entered into between the Reorganization Company and Micron Japan Limited

2. Asset Sale Agreement to be entered into between the Reorganization Company and Micron Japan Limited

Article 6

Discussions leading up to the execution of this Amendment Agreement, the existence of this Amendment Agreement, and the content of this Amendment Agreement all correspond to Confidential Information under the Sponsor Agreement.

Article 7

The Trustees (which include Both Reorganization Companies) and Micron shall each bear their own respective expenses required for the Performance of this Amendment Agreement, except for where provided otherwise in this Amendment Agreement.

Article 8

Micron and the Trustees may not assign, transfer, or otherwise dispose of any rights or obligations whatsoever that they have under this Amendment Agreement or their status under this Amendment Agreement to anyone without the prior written consent of the other party (such consent not to be unreasonably withheld or delayed); provided, however, that Micron may transfer any rights or obligations whatsoever under this Amendment Agreement or its status under this Amendment Agreement to any of its affiliated companies without the prior written consent of the Trustees if Micron continues to owe the obligations under this Amendment Agreement after such transfer.

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Article 9

Notwithstanding the preceding Article, if one of the Trustees ceases being a trustee of Both Reorganization Companies (that party, the "**Changed Party**"; the other party constituting the Trustees, the "**Non-Changed Party**") and

(1) a trustee is not appointed in place of the Changed Party—the Non-Changed Party shall exercise rights and perform obligations as the Trustees by itself or

(2) a trustee is appointed in place of the Changed Party—the person so appointed and the Non-Changed Party shall exercise rights and perform obligations as the Trustees.

Article 10

Micron and the Trustees (which include Both Reorganization Companies) agree to Japanese Law being the governing Law of this Agreement.

Article 11

Micron and the Trustees (which include Both Reorganization Companies) shall endeavor to resolve disputes relating to this Amendment Agreement through their consultation, and if a dispute cannot be resolved through such consultation, the dispute must be resolved in court, with the Tokyo District Court having exclusive jurisdiction as the court of first instance.

Article 12

1 This Amendment Agreement is executed in the Japanese language. Even if this Amendment Agreement is translated into another language other than the Japanese language, only the Japanese language version is the official version of this Amendment Agreement, the Japanese language version always prevails over any translation in any language other than the Japanese language, and the translation may not be used as the basis for any interpretation of this Amendment Agreement.

2 Unless otherwise provided herein, all documents executed in accordance or connection with this Amendment Agreement must be executed in the Japanese language, and the preceding paragraph applies mutatis mutandis with respect to the relationship between documents so executed and translations of them in any language other than the Japanese language.

Article 13

No purported amendment to or modification of any provision whatsoever of this Amendment Agreement is valid except for where it has been executed in a writing affixed with the name and seal of, or signature of, a representative of Micron and the Trustees and approved by Both Companies' Courts.

[*] Certain information in this document has been omitted and filed separately with the Securities and Exchange Commission. Confidential treatment has been requested with respect to the omitted portions.

Article 14

This Amendment Agreement will take effect only if the approvals of Both Companies' Courts are obtained.

Article 15

If a doubt arises concerning an interpretation of this Amendment Agreement or a matter that has not been provided for in this Amendment Agreement, Micron and the Trustees shall consult sincerely in good faith.

Article 16

This Amendment Agreement constitutes the entire agreement existing between the parties relating to the subject matter hereof and supersedes and replaces in its entirety all other prior agreements and undertakings (including the Sponsor Agreement), both written and oral, between the parties with respect to the content of this Amendment Agreement.

Article 17

The entry into this Amendment Agreement does not affect any rights of either Micron or the Trustees nor shall it be construed as a waiver of any rights that either Micron or the Trustees, as the case may be, may have against the other party(ies), except as specifically addressed in this Amendment Agreement.

[Signature page follows]

[*] Certain information in this document has been omitted and filed separately with the Securities and Exchange Commission. Confidential treatment has been requested with respect to the omitted portions.

Micron and the Initial Trustees have executed this Agreement in 2 originals by affixing their names and seals, or signatures, to each original, and Micron and the Initial Trustees have retained 1 executed original each.

July 31, 2013

Sponsor

By: /s/ Mark Durcan

Name: D. Mark Durcan

Title: Chief Executive Officer

Initial Trustees

/s/ Nobuaki Kobayashi
Nobuaki Kobayashi

/s/ Yukio Sakamoto
Yukio Sakamoto

Exhibit 2.5

[Translation]

REORGANIZATION PLAN [PROPOSAL]

Tokyo District Court
2012 (*Mi*) No. 1

Reorganization Company Elpida Memory, Inc.
Trustee Yukio Sakamoto
Trustee Nobuaki Kobayashi

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[Translation]

CHAPTER I BACKGROUND TO THE PREPARATION OF THE REORGANIZATION PLAN PROPOSAL

Section 1 Overview and Corporate History of the Reorganization Company

1 Overview

The main businesses of the Reorganization Company are the development, manufacture, and sale of DRAM (Dynamic Random Access Memory), which is a type of semiconductor integrated circuit.

The Reorganization Company is the only manufacturer specializing in DRAM in Japan, and it has the third biggest share of the DRAM market in the world.

The following is an overview of the business office, factories, and research and development facilities, etc., of the Reorganization Company. Its manufacturing base is the Hiroshima Factory in Higashi Hiroshima City, Hiroshima.

Name of Place of Business (Location)	Description of Facilities

Head Office (Sumitomo Life Insurance Yaesu Building 3 F, 2-2-1 Yaesu, Chuo-ku, Tokyo)	Business office, etc.
Hiroshima Factory (7-10 Yoshikawa Industrial Park, Higashi-hiroshima-shi, Hiroshima)	Manufacturing facilities and intangible fixed assets, including IT-related investment
Development Center (3-1-35 Minami-Hashimoto, Chuo-ku, Sagamihara-shi, Kanagawa)	Business office, research and development facilities, and intangible fixed assets, including IT-related investment
Hiroshima Development Center (7-10 Yoshikawa Industrial Park, Higashi-hiroshima-shi, Hiroshima)	Business office, research and development facilities, and intangible fixed assets, including IT-related investment
Kansai Branch/Kansai Design Center (Shin-Osaka Wako Building 1 & 5 F, 4-6-18 Miyahara, Yodogawa-ku, Osaka-shi, Osaka)	Business office, research and development facilities, and intangible fixed assets, including IT-related investment
Tohoku Design Center (89-2 Yamada-aza, Yuwaishida, Akita-shi, Akita)	Business office, research and development facilities, and intangible fixed assets, including IT-related investment

[Translation]

2 Related Companies

The Reorganization Company's main subsidiaries and affiliated companies are described in 2.1 through 2.3 below.

2.1 The Reorganization Company's subsidiaries (Japan)

Company Name	Voting Rights Ratio (Indirectly Held)	Relation with Reorganization Company	Name of Main Place of Business (Location)
Akita Elpida Memory, Inc.	100% (0%)	In charge of backend processes of Premier DRAMs manufacture by the Reorganization Company	Head office factory (Akita)
EBS, Inc.	100% (0%)	In charge of funds management, etc., of the Reorganization Company	Tokyo
ECM K.K.	90% (0%)	In charge of sale, etc., of products manufactured by the Reorganization Company	Tokyo

2.2 The Reorganization Company's subsidiaries (Overseas)

Company Name	Voting Rights Ratio (Indirectly Held)	Relation with Reorganization Company	Name of Main Place of Business (Location)
Rexchip Electronics Corporation	64.7% (11.9%)	In charge of front-end processes of DRAMs manufacture by the Reorganization Company	Taiwan (HouLi, Taichung County)
Elpida Memory (USA) Inc.	100% (0%)	In charge of sale of DRAMs	USA (California)
Elpida Memory (Europe) GmbH	100% (100%)	In charge of design and development of DRAMs	Germany (Munich)
Elpida Memory (Taiwan) Co., Ltd.	100% (100%)	In charge of sale of DRAMs	Taiwan (Taipei)
Elpida Memory (Hong Kong) Co., Ltd.	100% (100%)	In charge of sale of DRAMs	China (Hong Kong)
Elpida Memory (Europe) Sàrl	100% (100%)	In charge of sale of DRAMs	Switzerland (Geneva)
Elpida Memory International B.V.	100% (0%)	In charge of controlling sales companies of DRAMs	Netherlands (Amsterdam)

2.3 Affiliated companies

Company Name	Voting Rights Ratio (Indirectly Held)	Relation with Reorganization Company	Name of Main Place of Business (Location)
Tera Probe, Inc.	39.6%	In charge of wafer probe tests in front-end	Head office (2-7-17 Shin-Yokohama,

	(0%)	processes of DRAMs manufacture by the Reorganization Company	Kohoku-ku, Yokohama-shi, Kanagawa) as well as places of business within the Reorganization Company's Hiroshima Factory and in Kyushu
TeraPower Technology Inc.	20.2% (20.2%)	In charge of wafer probe tests in front-end processes of DRAMs manufacture by the Reorganization Company	Head office factory (Taiwan)

3 Corporate History

1999	December	Established and registered (corporate name at establishment: NEC Hitachi Memory, Inc.)
2000	May	Changed corporate name to Elpida Memory, Inc.
2003	March	Acquired Mitsubishi Electric Corporation's DRAM business
	September	Established Hiroshima Elpida Memory, Inc. ("**Hiroshima Elpida**"), as a subsidiary responsible for production
2004	November	Listed on the First Section of the Tokyo Stock Exchange
2005	July	Established Tera Probe, Inc. ("**Tera Probe**"), through joint venture with Kingston Technology Japan, LLC, Powertech Technology Inc. and Advantest Corporation
2006	July	Established Akita Elpida Memory, Inc. ("**Akita Elpida**")
2007	January	Reached official agreement with Powerchip Semiconductor Corporation regarding Rexchip Electronics Corporation ("**Rexchip**"), a DRAM producing joint venture company
2008	April	Hiroshima Elpida merged into Elpida
2009	March	Converted Rexchip and Tera Probe into consolidated subsidiaries
	June	Received approval from the Ministry of Economy, Trade and Industry for business restructuring plan (the "**Business Restructuring Plan**")

		under the *Act on Special Measures for Industrial Revitalization* (the "**Industrial Revitalization Act**")
2012	February	Filed petition for commencement of reorganization proceedings with Tokyo District Court
	March	Obtained Court approval to commence reorganization proceedings
	August	Trustees submitted Reorganization Plan Proposal

Section 2 Circumstances in relation to Commencement of Reorganization Proceedings and State after the Commencement of Reorganization Proceedings

1 Background to filing for commencement of reorganization proceedings

The Reorganization Company has developed and grown its business in the global market as a major semiconductor manufacturer of DRAM in terms of market share, backed by high productivity and development of highly functional and highly performed product driven by world-class cutting-edge technologies.

In the mid-2000s, DRAM manufacturers invested heavily in long-lived manufacturing facilities and assets in anticipation of significant future demand for DRAM products. However, this demand never materialized, nor materialized in the near to mid-term. As a result of the increase in production capacity and the resulting oversupply, the DRAM industry has experienced a rapid decline in DRAM prices since early 2007, and having not seen any subsequent improvement in the balance between supply and demand, the DRAM industry has fallen into a structural recession. It then suffered a further large drop in demand for manufactured products as a result of the historical deterioration of the global economy since the fall of 2008, originating with the collapse of Lehman Brothers, and DRAM prices have dropped further.

These events in the market have had a dramatic effect on the results of the Reorganization Company as a company that specializes in the manufacture of DRAMs, leading the Reorganization Company to record a net loss for its fiscal year ended March 2009 of 1,788 oku yen.

It was in the context of this severe management environment that in June 2009 the Reorganization Company received approval from the Ministry of Economy, Trade and Industry for a business restructuring plan under the *Industrial Revitalization Act* and began its business reconstruction efforts under the *Industrial Revitalization Act*, and in September 2009 the Reorganization Company then entered into a syndicated loan ("**Syndicated Loan under the IRA**") for 1,000 oku yen, financed by its main financial institutions. Through these efforts the Reorganization Company has endeavored to stabilize its financial base through, among other things, borrowings of 100 oku yen from the Development Bank of Japan, Inc. ("**DBJ**"), and contributions amounting to 300 oku yen through third-party allotments of preferred shares. As a result of moving ahead in this manner with its business restructuring plan, the Reorganization Company was able to pull itself out of the red and post profits for its fiscal years ending March 2010 and 2011, and the Reorganization Company's results briefly

showed signs of improvement

However, because of, among other things, (i) the Japanese yen recording historical highs in an environment marked by the European financial crisis and delay of economical recovery in the U.S., briefly rising to 75 yen to the US dollar in foreign exchange rates in August 2011, and its continued strength as it has subsequently fluctuated around 80 yen to the US dollar, (ii) the stagnation in the demand for PCs and the large drop in prices of DRAM for PCs and (iii) due to the reasons such as the continued insufficiency of the Reorganization Company's operations to generate sufficient cash to fund forward looking R&D and capex investments, the Reorganization Company's results deteriorated again, and it recorded consecutive net losses of approximately 78 oku yen in the first quarter of fiscal 2011, approximately 488 oku yen in the second quarter, and approximately 421 oku yen in the third quarter, making management of the Reorganization Company severely difficult and putting pressure on the Reorganization Company's cash flow.

After March 2012, the Reorganization Company was scheduled to (i) redeem 150 oku yen's worth of bonds, (ii) repay approximately 210 oku yen's worth of syndicated loans and other debt, (iii) pay approximately 310 oku yen based on put options attached to preferred shares, and (iv) make repayments, etc., in the total amount of approximately 770 oku yen on the balance of Syndicated Loan under the IRA and the balance of loans from DBJ. Given the severe management circumstances surrounding the Reorganization Company and the pressure that its cash flow is under as discussed above, however, it has become extremely difficult to make all of those payments.

As a result of the circumstances explained above, the Reorganization Company has had to abandon its business restructuring efforts under the *Industrial Revitalization Act*, and on February 27, 2012, it filed a petition with the Tokyo District Court (the "**Court**") to commence reorganization proceedings.

2 Background to commencement of reorganization proceedings

2.1 Reorganization proceedings through DIP type reorganization proceedings

(1) Filing for commencement of reorganization proceedings

On February 27, 2012, the Reorganization Company filed a petition with the Court for commencement of reorganization proceedings and on the same day received from the Court a supervisory order and examination order, a preservation order prohibiting repayments, and a comprehensive prohibition order. Attorney-at-law Atsushi Toki was appointed as supervisor and examiner. The supervisor and examiner has appointed attorneys-at-law Keiko Tashiro, Norio Henmi, Yoichi Takei, Masaru Nishimura, Tomoko Hirai, and Narumi Yamashita, and certified public accountant Yoshiki Watanabe as deputy supervisors and examiners. In filing such petition, the Reorganization Company requested "DIP type" reorganization proceedings, which will allow its current management to continue engaging in the reorganization proceedings as trustees and deputy trustees after commencement of the reorganization proceedings.

(2) Operation of the factory

The Reorganization Company, through the efforts, etc., of its employees and with the cooperation of its creditors and trading partners, was able to continue to carry out the transactions necessary to continue its business after the filing of the petition for commencement of Reorganization Proceedings, did not stop the operation of the Hiroshima Factory, the Reorganization Company's manufacturing base, and had no problems to the continuation of its business.

(3) Responding to creditors and trading partners

Immediately after filing the petition for commencement of Reorganization Proceedings, the Reorganization Company sent a written notice by facsimile to all creditors, trading partners, and other related people informing them of such petition and requesting their understanding in continuing to trade with the Reorganization Company in the future, and it held an explanatory meeting for creditors on February 29, 2012.

(4) Order for commencement of reorganization proceedings

After an examination by the supervisor—examiner into whether or not there were grounds for commencing reorganization proceedings, the state of the Reorganization Company's property, and the appropriateness of the Trustees, the Court rendered its order at 5 p.m. on March 23, 2012, to commence reorganization proceedings, and Representative Director Yukio Sakamoto and attorney-at-law Nobuaki Kobayashi, who was the Reorganization Company's representative in filing the petition, were appointed as Trustees. In order to examine the appropriateness of the Trustees' business from a neutral perspective, an order of examination was issued at the same time as the commencement order, and attorney-at-law Atsushi Toki, who was the supervisor—examiner, was appointed as examiner, and the examiner appointed attorneys-at-law Keiko Tashiro, Yoichi Takei, Masaru Nishimura, Tomoko Hirai, and Narumi Yamashita, and certified public accountant Yoshiki Watanabe, who were the deputy supervisors and examiners, as the deputy examiners.

The Trustees appointed

- 2 people from the Reorganization Company—Hideki Gomi (Director and CTO) and Yoshitaka Kinoshita (Director and COO) as deputy trustees of the business trustee —and
- 14 attorneys-at-law—Kosei Watanabe, Yoichi Wakasugi, Kou Matsui, Takayuki Maruyama, Yosuke Kanegae, Nobuo Kojima, Tomohiro Kitano, Manabu Adachi, Kentaro Oishi, Toshiro Tabata, Takehiro Bando, Kohei Okawa, Junko Motozawa, and Satoru Miyamoto as deputy trustees of the legal trustee—all of whom are the representatives for the petition,

· 4 attorneys-at-law as assistants to the Trustees—Nobuko Otsuki, Takashi Matsunaga, Nobuhisa Hayano, and Ryosuke Takishima,

and have commenced the reorganization proceedings as set out in this Chapter.

2.2 Restructuring in organization

(1) Establishment of reorganization trustees' office

The Trustees established a reorganization trustees' office in the Tokyo head office of the Reorganization Company to be in charge of administration matters relating to the reorganization proceedings. The reorganization trustees' office primarily communicated with creditors and investigated claims.

(2) Management meetings and operation meetings

In conjunction with the commencement of the reorganization proceedings, in light of the fact that the Trustees alone have the power to execute business and manage and dispose of property, the Trustees established a management meeting (to function as a company organ in place of the previous Board of Directors) and an operation meeting (to share information on the progress of the administration of business and property, including issues arising on the ground) composed mainly of the Trustees of the Reorganization Company and Reorganization Company Akita Elpida. The examiner also participates in these meetings and supervises the progress of the reorganization proceedings.

2.3 Secured Creditors Committees

A petition was filed by the Reorganization Company's major financial institutions and lease creditors requesting approval for the Secured Creditors Committees under Paragraphs 1 and 6 of Article 117 of the *Corporate Reorganization Act*, and the Court rendered its order on April 27, 2012, approving the Secured Creditors Committees consisting of such creditors to participate in the reorganization proceedings. The Trustees have sought their understanding and cooperation in the reorganization proceedings while, among others, reporting to the Secured Creditors Committees as required under the *Corporate Reorganization Act*.

3 Execution of Sponsor Agreement

3.1 Basic principles

Immediately after filing the petition for commencement of reorganization proceedings, the Reorganization Company appointed Nomura Securities Co., Ltd. ("**Nomura Securities**") as its financial adviser and proceeded with the sponsor selection procedure. Since it was expected that a number of candidates put their name forward, the Reorganization Company decided to proceed with a two-round bid process to select the sponsor.

The Reorganization Company's basic principles with respect to the procedures for selecting the sponsor were (i) to maximize and stabilize the repayment amount to Reorganization Creditors, Etc., under the Reorganization Plan Proposal that was scheduled to be prepared at that stage and (ii) to ensure the preservation and rehabilitation of the Reorganization Company's business.

Then, the Trustees decided to proceed with the sponsor selection procedure, keeping in mind (1) to maintain a highly competitive environment in the selection

procedures; (2) to carry out the selection procedures as swiftly and appropriately as possible to prevent any damage to the Reorganization Company's business value; and (3) to strive to ensure fairness in the procedures and equity among candidates and carry out the procedures upon consultation with the Court and the examiner.

3.2 First round of bid process

There were 11 companies (10 groups) that showed an interest in being the Reorganization Company's sponsor and represented their intent to participate in the first round of bid process, and all companies that the Reorganization Company and Nomura Securities finally contemplated could be a sponsor of the Reorganization Company were included in such candidates.

A period of approximately half a month was set for this first round. The Trustees equally disclosed to each candidate an overview, past financial results, and the most recent business plan and other such basic information of the Reorganization Company and, after holding a Q&A session, requested each candidate to submit a first-round preliminary proposal.

In accordance with the above basic principles, the Trustees then compared and examined the first-round preliminary proposal submitted by 6 candidates and, upon consultation with the Court and the examiner, selected 3 companies to proceed as candidates to the second round, placing the most priority on maximizing and stabilizing the repayment amount under the Reorganization Plan Proposal.

3.3 Second round of bid process

A period of approximately one month was set for this round. The Trustees equally disclosed to each candidate a much larger amount of information and more detailed information than was disclosed in the first round. The Trustees responded to Q&As from the candidates throughout the period and, after holding interview sessions with respect to each field (such as business, finance, and legal) and site visit to inspect factory facilities and equipment. Then, the Trustees requested each candidate to submit a second-round proposal and an amendment

proposal of the sponsor agreement draft proposed by the Reorganization Company, and only Micron Technology, Inc. ("**Micron**") submitted a second-round proposal and an amendment proposal of the sponsor agreement.

Upon consultation with the Court and the examiner, the Trustees carefully considered the submitted second-round proposal and amendment proposal of the sponsor agreement drafts in accordance with the above basic principles, and concluded that selection of Micron as a sponsor would maximize and stabilize the repayment amount to creditors and contribute the preservation and rehabilitation of the Reorganization Company's business in consideration of the proposed sponsor amount as well as support, corporate size, funding ability, and creditworthiness. Therefore, the Trustees commenced exclusive negotiations aimed at executing a sponsor agreement with Micron on May 10, 2012.

The Trustees reached an agreement with Micron on the details of sponsorship as a result of negotiations on the details of the agreement with Micron through many consecutive days of meetings and telephone conferences and, on July 2, 2012, obtained

the Court's approval and entered into the Agreement on Support for Reorganization Companies (the "**Sponsor Agreement**") with Micron and decided to make Micron the sponsor.

The details of the Sponsor Agreement are as set out in the Sponsor Agreement (Attachment 30).

4 Investigation on claims, valuation of properties, etc.

4.1 Investigation on claims

The deadline for submitting proof of claims was set as May 21, 2012. The work of deciding whether to approve or disapprove a claim was carried out mainly at the reorganization trustees' office and by the Reorganization Company's Accounts Division, and the Trustees have submitted the statement of claims approved and disapproved to the Court on July 9, 2012.

4.2 Inspection and valuation of properties

With the support of KPMG FAS Co., Ltd., and real property appraisers and other such experts from the Kanto Fudosan Kanteisho, the Trustees inspected the assets and liabilities of the Reorganization Company as at the commencement order date and carried out an evaluation of the Reorganization Company's property.

5 Filing for Chapter 15

For the purpose of ensuring that the effect of the reorganization proceedings in Japan will be recognized in the United States of America, on March 19, 2012 (local time) the Trustees filed a petition for recognition of a foreign bankruptcy proceeding under Chapter 15 of Title 11 of the United States Code with a bankruptcy court in the State of Delaware, U.S.A. In order to ensure that the Reorganization Company's assets are preserved while a decision on whether or not to recognize the Japanese proceedings is pending, the Trustees filed at the same time for preliminary relief. The US court issued an order for preliminary relief on March 21 (local time), and on April 24 (local time) the court rendered its decision to recognize the reorganization proceedings as a foreign main proceeding.

6 State of operation

6.1 State of profits and losses

The state of the Reorganization Company's profits and losses during the period from the day immediately after the reorganization proceedings commencement order date to June 30, 2012 are as set out in the Profits and Loss Statement (Attachment 4).

6.2 State of assets and liabilities

The state of the Reorganization Company's property as at the reorganization proceedings commencement order date is as set out in the Balance Sheet (Before Property Valuation) (Attachment 1). The balance sheet as amended in accordance with the property valuation and claims investigation carried out under the *Corporate Reorganization Act* is set out in the Balance Sheet (After Property Valuation) (Attachment 2).

The Reorganization Company's balance sheet if it were to be liquidated on the reorganization proceedings commencement order date is as set out in the Liquidation Balance Sheet (Attachment 3), and the expected bankruptcy dividends ratio as at that date would be 0.6%.

6.3 State of labor

The total number of employees at the Reorganization Company was 3,173 people as at the reorganization proceedings commencement order date and 3,156 people as at June 30, 2012.

The Reorganization Company has a labor union—the Hiroshima Elpida Memory Labor Union—and the number of labor union members was 1,921 people at the time of the commencement of the reorganization proceedings and 1,886 as at June 30, 2012.

CHAPTER II BASIC PRINCIPLES OF REORGANIZATION PLAN

The basic principles and the summary of the Reorganization Plan are described as follows. The specific provisions from and including Chapter III take precedence over the basic principles and the summary. The terms shall have the meaning given to them in Section 1, Chapter III below.

Section 1 Basis Principles of Reorganization Plan

1 Outline of the Reorganization Plan

The Reorganization Company considered it necessary to receive support from an appropriate sponsor for the preservation and reorganization of its business, and carried out selection procedure of a sponsor under the supervision of the Court and the examiner, and as a result, selected Micron and executed the Sponsor Agreement with Micron on July 2, 2012.

The basic principles of the Reorganization Plan is for the Reorganization Company to receive from Micron (or one or more of its subsidiaries) the Sponsorship Amount under the Sponsor Agreement, and for the Reorganization Company to repay the reorganization claims, etc., using the Sponsorship Amount as the funds for repayments and to realize maintenance and reorganization of its business.

Specifically, among the Sponsorship Amount to be supported by Micron, 600 oku yen will be contributed into the Reorganization Company through capital reduction and increase under the Reorganization Plan, and the Reorganization Company will make the First Installment Payment under the Reorganization Plan using the contributed funds (after certain adjustments provided for in the Sponsor Agreement) as the funds for repayments.

With respect to the remaining 1,400 oku yen, the Reorganization Company will build a continuous transaction relationship with Micron (or one or more of its subsidiaries) and this amount will be funded through stable payments from Micron (or one or more of its subsidiaries) through the so-called cost plus model. The Reorganization Company will make the Second Installment Payment through Seventh Installment Payment under the Reorganization Plan using such funded amount as the funds for repayments.

The cost plus model means transactions whereby the manufactured products, etc., will be purchased by Micron (or one or more of its subsidiaries) from the Reorganization Company at pricing calculated based on all costs, including manufacturing costs and depreciation costs, plus certain margins, and through such transactions, the Reorganization Company will become capable of obtaining stable cash flows that would not be affected by fluctuations in supply and demand or unit price and may procure the funds for repayments under the Reorganization Plan (refer to “Description of Cost Plus Model” (Attachment 6).

Although the funds for repayments under the Reorganization Plan are restricted to the

amounts of items (1) through (4) in Section 1, Chapter VI in principle, if the reserve for repayments to Unfixed General Reorganization Claims becomes insufficient, other assets of the Reorganization Company other than said items (1) through (4) will be made available as the funds for repayments of such Unfixed General Reorganization Claims the existence of which becomes fixed exceptionally.

2 Repayment under the Reorganization Plan

2.1 Micron’s support under the Sponsor Agreement

The Reorganization Company will receive capital contribution from Micron in the amount of 600 oku yen through capital reduction and increase under the Reorganization Plan.

2.2 Sponsor Agreement Adjustment (refer to the definitions in Section 1, Chapter III)

Sponsor Agreement Adjustment will be made with respect to the 600 oku yen as set forth in Subsection 2.1 above. Under the Reorganization Plan, the amount to be reserved from the First Installment Payment as the Sponsor Agreement Adjustment is estimated at 12,630,000,000 yen, but the actual amount of the Sponsor Agreement Adjustment will be determined before the contribution by Micron.

2.3 First Installment Payment

(1) Outline

The Reorganization Company will make, on the First Installment Payment Date, the First Installment Payment to the fixed reorganization claims, etc., after making the Sponsor Agreement Adjustment to the 600 oku yen.

Under the Reorganization Plan, the amount to be reserved from the First Installment Payment as the funds for repayment of Unfixed Reorganization Claims, etc., on the First Installment Payment Date is estimated at 653,892,919 yen or more after the amendment of the Reorganization Plan on June 12, 2013, but the actual amount to be reserved will be determined before the First Installment Payment Date. “Submitting the Reorganization Plan Proposal” shall mean “submitting the amended Reorganization Plan Proposal” if the Reorganization Plan Proposal is amended after the submission; the same applies below.

(2) Breakdown of Repayment

With respect to the First Installment Payment for the secured reorganization claims, in addition to the repayment of fixed amount (Section 2, Chapter III (excluding Subsection 1.2)), the prepayment (Subsection 1.2, Section 2, Chapter III) may be made.

With respect to the First Installment Payment for the general reorganization claims:

(i) repayment of fixed amount (Subsection 1.3(1), Section 4, Chapter III); and

(ii) additional repayment of

(a) Additional repayment of reorganization claims in conjunction with the Sponsor Agreement Adjustment and fixing of the Unfixed Secured Reorganization Claims (Item A, Subsection 1.3(2), Section 4, Chapter III);

(b) Additional repayment of reorganization claims in conjunction with a receipt of repayment under the reorganization plan of Akita Elpida (Item B, Subsection 1.3(2), Section 4, Chapter III);

(c) Additional repayment of reorganization claims in conjunction with a non-payment to EBS, Inc. ("EBS") (Item C, Subsection 1.3(2), Section 4, Chapter III);

(d) Additional repayment of reorganization claims in conjunction with the Failure of Satisfaction of Conditions, Etc., of the Unsatisfied General Reorganization Claims (Item D, Subsection 1.3(2), Section 4, Chapter III); and

(e) Additional repayment of reorganization claims in conjunction with fixing of the maximum repayment amount of the Unfixed or Unsatisfied Reorganization Claims, Etc., and the fixing of the Unfixed Reorganization Claims, Etc. (Item E, Subsection 1.3(2), Section 4, Chapter III)

may be made.

With respect to the repayment of fixed amount for secured reorganization claims and general reorganization claims, the amount is calculated based on the estimated amount to be reserved for the Sponsor Agreement Adjustment as set forth in Subsection 2.2 above and the estimated amount to be reserved as the funds for repayment on the First Installment Payment Date of Unfixed Reorganization Claims, Etc., as set forth in Paragraph (1) above.

The outline of such prepayment for the secured reorganization claims and additional repayment for the general reorganization claims are as set forth in A through C below.

A Prepayment for the secured reorganization claims, and additional repayment for the reorganization claims (i)

Prepayment of the secured reorganization claims (Subsection 1.2, Section 2, Chapter III), and additional repayment of the reorganization claims (Item A, Subsection 1.3(2), Section 4, Chapter III) will be made in conjunction with the determination of the Sponsor Agreement Adjustment and the fixing of the Unfixed Secured Reorganization Claims.

This is calculated based on the estimated amount to be reserved for the Sponsor Agreement Adjustment as set forth in Subsection 2.2 above and the estimated amount to be reserved as the funds for repayment on the First Installment Payment Date of Unfixed Reorganization Claims, Etc., as set forth in Paragraph (1) above.

If the estimated amount of the Sponsor Agreement Adjustment exceeds its actual amount, and if the amount calculated by deducting the amount of the Unfixed Secured Reorganization Claims and the amount of fixed secured reorganization claims which

have been fixed prior to the First Installment Payment Date from such excess amount (such funds for repayment with respect to the remaining amount shall be hereinafter referred to as "Funds for Prepayment and Additional Repayment from Sponsor Agreement Adjustment" in this Chapter) exists, prepayment to the fixed secured reorganization claims and additional repayments to the fixed reorganization claims will be made in proportion to the ratio of the fixed amount of prepayment to secured reorganization claims and the fixed amount of additional payment to the general reorganization claims as of the First Installment Payment Date, using the amount of the Funds for Prepayment and Additional Repayment from Sponsor Agreement Adjustment.

B Additional repayment of the reorganization claims (ii)

Additional repayment of the reorganization claims will be made in conjunction with a receipt of repayment under the reorganization plan of Akita Elpida (Item B, Subsection 1.3(2), Section 4, Chapter III).

Additional repayment will be made to the fixed reorganization claims, using the repayment which is received under the reorganization plan of Akita Elpida as funds for repayment.

C Additional repayment of the reorganization claims (iii)

Additional repayment of the reorganization claims will be made in conjunction with a non-payment to EBS (Item C, Subsection 1.3(2), Section 4, Chapter III).

Additional repayment will be made to the fixed reorganization claims, using the amount which is not repaid to EBS as funds for repayment.

D Additional repayment of the reorganization claims (iv)

Additional repayment of the reorganization claims will be made in conjunction with the Failure of Satisfaction of Conditions, Etc., of the Unsatisfied General Reorganization Claims (Item D, Subsection 1.3(2), Section 4, Chapter III).

If repayment of the Unsatisfied General Reorganization Claims becomes unnecessary because of, among others, the Failure of Satisfaction of Conditions, Etc., of such claims, additional repayment will be made to the fixed reorganization claims, using such amount which becomes unnecessary to be repaid as funds for repayment.

E Additional repayment of the fixed reorganization claims (v)

Additional repayment of the reorganization claims will be made if the maximum repayment amount of the Unfixed or Unsatisfied Reorganization Claims, Etc., is determined (Item E, Subsection 1.3(2), Section 4, Chapter III).

The funds to be reserved for repayment of the Unfixed or Unsatisfied Reorganization Claims, Etc., on the First Installment Payment Date exceeds the maximum repayment amount of the Unfixed or Unsatisfied Reorganization Claims, Etc., on the First Installment Payment Date (i.e., the funds for repayment of the

Unfixed or Unsatisfied Reorganization Claims, Etc., when Satisfaction of Conditions, Etc., has been realized with respect to all Unfixed or Unsatisfied Reorganization Claims, etc. (as for the Unfixed General Reorganization Claims, if their total amount exceeds the Maximum Amount of Reserve for Unfixed General Reorganization Claims, the total amount will be deemed to be fixed as the Maximum Amount of Reserve for Unfixed General Reorganization Claims.)), additional repayment will be made to the fixed reorganization claims, using such excess amount as funds for repayment.

2.4 From the Second Installment Payment through the Seventh Installment Payment

(1) Overview

As discussed in Subsection 1 above, after the First Installment Payment Date, the Reorganization Company will receive support from Micron (or one or more of its subsidiaries) based on the cost plus model under the Sponsor Agreement.

With respect to such support and the amount that was not repaid under the Reorganization Plan on the First Installment Payment Date out of the 600 oku yen after the Sponsor Agreement Adjustment, (i) the Reorganization Company will make installment payments to the fixed reorganization claims, etc., from the Second Installment Payment Date through the Seventh Installment Payment Date and (ii) with respect to the remaining portion after the repayment under (i) as the funds for repayment of Unfixed Reorganization Claims, etc., the Reorganization Company has estimated the amount to be reserved from the Second Installment Payment through the Seventh Installment Payment at 2,596,889,022 yen or more under the Reorganization Plan after its amendment on June 12, 2013 and it has estimated that the aggregated amount to be reserved from each installment payment from the First Installment Payment Date through the Seventh Installment Payment Date is 3,250,781,941 yen or more under the Reorganization Plan after its amendment on June 12, 2013, but the actual amount to be reserved on each installment payment date will be determined before such installment payment date.

(2) Breakdown of repayment

With respect to the Second Installment Payment through the Sixth Installment Payment of the secured reorganization claims, in addition to the repayment of fixed amount (Section 2, Chapter III (excluding the Subsection 1.2), the prepayment (Subsection 1.2, Section 2, Chapter III) may be made.

With respect to the Second Installment Payment through the Seventh Installment Payment of the general reorganization claims:

(i) repayment of fixed amount (Subsection 1.3(1), Section 4, Chapter III); and

(ii) additional repayment of

(a) additional repayment of reorganization claims in conjunction with the Sponsor Agreement Adjustment and fixing of the Unfixed Secured Reorganization Claims (Item A, Subsection 1.3(2), Section 4, Chapter III);

(b) additional repayment of reorganization claims in conjunction with a receipt of repayment under the reorganization plan of Akita Elpida (Item B,

Subsection 1.3(2), Section 4, Chapter III);

(c) additional repayment of reorganization claims in conjunction with a non-payment to EBS (Item C, Subsection 1.3(2), Section 4, Chapter III);

(d) additional repayment of reorganization claims in conjunction with the Failure of Satisfaction of Conditions, Etc., of the Unsatisfied General Reorganization Claims (Item D, Subsection 1.3(2), Section 4, Chapter III); and

(e) Additional repayment of reorganization claims in conjunction with fixing of the maximum repayment amount of the Unfixed General Reorganization Claims, Etc., and fixing of the Unfixed or Unsatisfied General Reorganization Claims, Etc. (Item E, Subsection 1.3(2), Section 4, Chapter III)

may be made.

With respect to the repayment of fixed amount for secured reorganization claims and general reorganization claims, the amount is calculated based on the estimated amount to be reserved on the First Installment Payment Date through the Seventh Installment Payment Date as set forth in, Subsection 2.3(1) and Paragraph (1) of this Subsection above.

As for Item (ii)(a) above, if the Funds for Prepayment and Additional Repayment from Sponsor Agreement Adjustment have additionally arisen in conjunction with decrease of amount of the Unfixed Secured Reorganization Claims due to its fixing, on or after the Second Installment Payment Date, prepayment of the fixed secured reorganization claims and additional repayment of reorganization claims may be made in the same way as on the First Installment Payment Date. However, after the Sixth Installment Payment Date, only the additional repayment to the fixed reorganization claims will be made because repayment to all fixed secured reorganization claims are to be completed by then.

The details of Item (ii)(b) through (d) are as set forth in Item B, Subsection 2.3(2) through (4) above respectively.

As for the prepayment of the secured reorganization claims and Item (ii)(e) above, the amount calculated by the formula as set forth in Item E, Subsection 1.3(2), Section 4, Chapter III will be additionally paid on each installment payment date on or after the Second Installment Payment Date. For example, if the additional repayment (v) is made on the Second Installment Payment Date, and if absence of the significant amount of the Unfixed General Reorganization Claims is determined, the maximum repayment amount of the Unfixed or Unsatisfied Reorganization Claims, Etc., (i.e., the funds for repayment of the Unfixed or Unsatisfied Reorganization Claims, Etc., when Satisfaction of Conditions, Etc., has been realized with respect to all Unfixed or Unsatisfied Reorganization Claims, etc. (as for the Unfixed General Reorganization Claims, if their total amount exceeds the Maximum Amount of Reserve for Unfixed General Reorganization Claims, the total amount will be deemed to be fixed as the Maximum Amount of Reserve for Unfixed General Reorganization Claims.) will further decrease from the maximum repayment amount on the Second Installment Payment Date. And if, as a result, the amount by which the funds to be reserved for repayment of the Unfixed or Unsatisfied Reorganization Claims, Etc., exceeds such maximum repayment amount is additionally generated, additional repayment to the

fixed reorganization claims will be made using such excess amount as the funds for repayment.

2.5 Additional repayment of reorganization claims (vi) (Item F, Subsection 1.3(2), Section 4, Chapter III)

If the Fixed Date of Unfixed Claims, Etc., comes after the Seventh Installment Payment Date, and if there remains balance after deducting total amount as set forth in items (i) through (iv) of F, Subsection 1.3(2), Section 4, Chapter III from the Sponsorship Amount on the date that the Trustees determine with the Court's approval, which is within three (3) months from the Fixed Date of Unfixed Claims, etc., final additional repayments will be made to the fixed general reorganization creditors as of that date in proportion to the fixed general reorganization claims amount using such balance as funds for repayment.

2.6 Others

In Subsections 2.1 to 2.5 above, the approval of the court should be obtained as necessary under the Reorganization Plan, and the Procedural Costs, Etc. (refer to the definition under Section 1, Chapter III) will be considered.

Section 2 Summary of the Reorganization Plan

1 Principles of repayments

Principles of repayments of reorganization claims, etc., under the basic principles under Section 1 above is as follows and the reorganization claims, etc., other than those to be repaid in the following subsections will be discharged in accordance with Chapter III.

1.1 Secured reorganization claims

(1)	Secured reorganization claims in relation to mortgage on the factory foundation	The entire amount of fixed secured reorganization claims will be repaid in installments from the First Installment Payment Date through the Sixth Installment Payment Date.
(2)	Secured reorganization claims in relation to the leases	The entire amount of fixed secured reorganization claims will be repaid in installments depending on the terms of the agreement and collateral.
(3)	Secured reorganization claims in relation to the statutory liens over movables, retention rights under commercial law, and retention of ownership	The entire amount of fixed secured reorganization claims will be repaid in installments during the period from the First Installment Payment Date to the Sixth Installment Payment Date.

The Reorganization Company may make prepayment as set forth in Subsection 1.2, Section 2, Chapter III and Subsection 7, Section 5, Chapter III.

1.2 Preferential reorganization claims

(1)	Claims in relation to taxes, etc.	The entire remaining amount after discharging Money in Arrears arising by the day on which 1 year passed (if the Court approves the Reorganization Plan within 1 year, the day of approval order) since the reorganization proceedings commencement order date will be paid in one lump sum on the First Installment Payment Date.
(2)	Labor related claims	The entire amount of fixed reorganization claims will be repaid in one lump sum on the First Installment Payment Date. However, a part of the obligations, which had arisen on the reorganization proceedings commencement order date, to make contributions of special premiums under the corporate pension regulations that corresponds to preferential reorganization claims is to be repaid by the end of each month in accordance with the regulations on or after the First Installment Payment Date until the Seventh Installment Payment Date.

1.3 General reorganization claims

1. Repayment of fixed amount		
	From the First Installment Payment Date to the Seventh Installment Payment Date	To be repaid in installments as set out in the General Reorganization Claims Repayment Plan Table (Attachment 15).
2. Additional repayment		
(1)	From the First Installment Payment Date to the Seventh Installment Payment Date	If the amount (which becomes not necessary to be reserved as a fund for repayment in conjunction with the Sponsor Agreement Adjustment and the fixing of the Unfixed Secured Reorganization Claims.) calculated according to Item A, Subsection 1.3(2), Section 4, Chapter III exists, additional repayments will be made to each general reorganization creditor in proportion to the ratio of the amount of Fixed General Reorganization Claim held by each general reorganization creditor to the

		total amount of General Reorganization Claim for Principal, Etc., using the amount approved by the Court as the funds for repayments out of such amount.
(2)		Additional repayments will be made to each general reorganization creditor in proportion to the ratio of the amount of Fixed General Reorganization Claim held by each general reorganization creditor to the total amount of General Reorganization Claim for Principal, Etc., using the amount approved by the Court as the funds for repayments out of the amount (which is received as repayment under the reorganization plan of Akita Elpida) calculated according to Item B, Subsection 1.3(2), Section 4, Chapter III.
(3)		Additional repayments will be made to each general reorganization creditor in proportion to the ratio of the amount of Fixed General Reorganization Claim held by each general reorganization creditor to the total amount of General Reorganization Claim for Principal, Etc., using the amount approved by the Court as the funds for repayments out of the amount (which is not repaid to EBS) calculated according to Item C, Subsection 1.3(2), Section 4, Chapter III.
(4)		If the amount (which becomes not necessary to be reserved as a fund for repayment in conjunction with the Failure of Satisfaction of Conditions, Etc. of the Unsatisfied General Reorganization Claims) calculated according to Item D, Subsection 1.3(2), Section 4, Chapter III exists, additional repayments will be made to each general reorganization creditor in proportion to the ratio of the amount of Fixed General Reorganization Claim held by each general reorganization creditor to the total amount of General Reorganization Claim for Principal, Etc., using the amount approved by the Court as the funds for repayments out of such amount.

(5)		If the amount (which becomes not necessary to be reserved as a fund for repayment in conjunction with the fixing of the maximum amount of the Unfixed General Reorganization Claims) calculated according to Item E, Subsection 1.3(2), Section 4, Chapter III exists, additional repayments will be made to each general reorganization creditor in proportion to the ratio of the amount of Fixed General Reorganization Claim held by each general reorganization creditor to the total amount of General Reorganization Claim for Principal, Etc., using the amount approved by the Court as the funds for repayments out of such amount.
(6)	If the Fixed Date of Unfixed Claims, Etc., comes after the Seventh Installment Payment Date, the date that the Trustees determine with the Court's approval, which is within three (3) month from such date	If the amount (which becomes not necessary to be reserved as a fund for repayment in conjunction with Satisfaction of Conditions, Etc., of all of the reorganization claims, etc.,) calculated according to Item F, Subsection 1.3(2), Section 4, Chapter III exists, additional repayments will be made to each fixed general reorganization creditor in proportion to the ratio of the amount of Fixed General Reorganization Claim held by each fixed general reorganization creditor to the total amount of fixed general reorganization claims using the amount approved by the Court as the funds for repayments out of such amount.

Additional prepayment may be made as provided for in Subsection 7, Section 5, Chapter III.

2 Changes to the Existing Shareholders' Rights, etc.

The Reorganization Company shall, after the date of the Court's decision to approve the Reorganization Plan and on the date that the Trustees determine which is within 3 months from the date of approval of the Reorganization Plan, issue shares for subscription to the Trustee Nobuaki Kobayashi, as a subscriber, and acquire, for no charge, and cancel all of the issued shares of the Reorganization Company issued and outstanding before such issuance.

After that, the Reorganization Company shall, on the business day that is at least 10 days after the day on which all of the conditions precedent provided for in the Sponsor Agreement are satisfied, such as the clearance or lapse of waiting period under the competition laws of relevant jurisdictions, and that is a month end, to be determined by the Trustees with the

permission of the Court, issue shares for subscription to Micron as a subscriber and acquire, for no charge, and cancel all of the issued shares of the Reorganization Company issued and outstanding before such issuance.

CHAPTER III CHANGES TO THE RIGHTS IN RELATION TO REORGANIZATION CLAIMS, ETC., AND REPAYMENT OR PAYMENT METHODS

Section 1 Definitions

This Reorganization Plan uses the definitions provided for in Article 2 of the *Corporate Reorganization Act* and the following definitions of the following terms.

General Reorganization Claim	A Reorganization Claim that does not have general priority.
Money in Arrears	Overdue tax, interest tax, and delinquent charges relating to a Tax Claim.
General Reorganization Claim for Principal, Etc.	A General Reorganization Claim that is for · principal or · interest or damages accrued up until the day immediately before the reorganization proceedings commencement order date.
Post-Commencement Interest and Delay Charges	Interest and delay charges that have arisen on or after the reorganization proceedings commencement order date.
Inter-company Receivables	Receivables as listed in the "List of Inter-company Receivables" (Attachment 19)
Sponsorship Amount	The amount calculated by deducting the amount in item (iii) from the sum of the amounts in items (i) and (ii) below: (i) 2,000 oku yen minus the Sponsor Agreement Adjustment

	(ii) The amount provided for in Items (iii) in Section 1, Chapter VI (iii) The amount payable to Akita Elpida as the funds for repayments pursuant to the reorganization plan of Akita Elpida and the Sponsor Agreement
Sponsor Agreement Adjustment	Any deduction from 2,000 oku yen pursuant to the Sponsor Agreement, including deduction of the amounts in the items (i) and (ii) below: (i) Deduction of repayment of reorganization claims under the *Corporate Reorganization Act* that were made prior to the capital reduction and increase under Section 2, Chapter VIII and payment of Procedural Costs, Etc. (ii) If the amount calculated by deducting (a) unpaid DIP financing balance from (b) the balance of cash and deposits as of certain record date prior to the capital reduction and increase in the item (i) above calculated in accordance with

	the method under the Sponsor Agreement is below 0 (zero), deduction of the absolute value of such amount.
Procedural Costs, Etc.	Debts of the Reorganization Company that are defined as Specified Common Benefit Claims under the Sponsor Agreement
First Installment Payment Date	A date, to be determined by the Trustees after obtaining the Court's approval, within 3 months after the capital decrease and increase provided for in Section 2, Chapter VIII.
Second Installment Payment Date ~ Seventh Installment Payment Date	The last business day in each December of the 6-year period starting from the year immediately after the First Installment Payment Date (provided, however, that if the First Installment Payment Date falls in 2012, the starting year shall be 2014) (for example, if the First Installment Payment Date falls in July 2013, the Second Installment Payment Date will be the last business day in December 2014).
First Installment Payment ~ Seventh Installment Payment	The repayment of reorganization claims, etc., under this Reorganization Plan to be made on any of the installment payment dates from the First Installment Payment Date through to the Seventh Installment Payment Date (for example, the repayment of reorganization claims, etc., under this Reorganization Plan to be made on the Third Installment Payment Date is the Third Installment Payment).
Fixed General Reorganization Claim	General reorganization claims that are fixed.
Fixed Reorganization Claims, Etc.	General reorganization claims and secured reorganization claims that are fixed.
Unfixed General Reorganization Claims	Unfixed claims of General Reorganization Claims as listed in the Unfixed General Reorganization Claims List (Assessment) (Attachment 21), the Unfixed General Reorganization Claims List (Pending Special Investigation Proceedings) (Attachment 22) and the List of Inter-company Receivables (Attachment 19).
Unfixed Secured Reorganization Claims	Secured reorganization claims as listed in the Unfixed Secured Claims List (Attachment 20), which have not been fixed.
Unfixed Reorganization Claims, Etc.	Unfixed General Reorganization Claims and Unfixed Secured Reorganization Claims, collectively.
Unsatisfied General Reorganization Claims	Collectively, the following claims: (i) Reorganization claims with conditions satisfaction or failure of which has not been fixed; (ii) Reorganization claims of claims under guarantee with respect to which determination of either (a) extinguishment of the guarantee obligation or (b) failure of repayment of

	the principal obligation is finally determined and repayment of the claims under guarantee becomes necessary under the Reorganization Plan has not been fixed; and (iii) General reorganization claims with respect to which a secondary filing was made and satisfaction or failure of the conditions attached to it has not been fixed.
Unfixed or Unsatisfied Reorganization Claims	Unfixed General Reorganization Claims and Unsatisfied General Reorganization Claims, collectively.
Unfixed or Unsatisfied Reorganization Claims, Etc.	Unfixed Secured Reorganization Claims and Unfixed or Unsatisfied General Reorganization Claims, collectively.
Failure of Satisfaction of Conditions, Etc.	Fixing of all the items (i) through (iii) below as for the Unsatisfied Reorganization Claims: (i) failures of satisfaction of conditions of reorganization claims with conditions are fixed; (ii) extinguishments of the claims under guarantee of the reorganization claims are fixed; and

	(iii) failures of satisfaction of conditions of reorganization claims with respect to which a secondary filing was made are fixed.
Satisfaction of Conditions, Etc.	Fixing of all the items (i) through (iv) below as for the Unfixed or Unsatisfied Reorganization Claims, Etc.: (i) Existence of Unfixed General Reorganization Claims, Etc., is fixed; (ii) satisfactions of conditions of reorganization claims, etc. with conditions are fixed; (iii) with respect to all of the reorganization claims, etc., that are claims under guarantee, failures of repayment of the principal obligation are finally determined and repayments of the claims under guarantee become necessary under the Reorganization Plan are fixed; and (iv) satisfactions of all conditions attached to the filings of reorganization claims, etc., under secondary filings are fixed.
Fixed Date of Unfixed Claims, Etc.	A date when all of the items (i) through (iv) below are fixed: (i) all Unfixed General Reorganization Claims, Etc., are fixed; (ii) satisfactions or failures of conditions of all reorganization

	claims, etc., with conditions are fixed; (iii) with respect to all of the reorganization claims, etc., that are claims under guarantee, determination of either (a) extinguishment of the guarantee obligation or (b) failure of repayment of the principal obligation is finally determined and repayment of the claims under guarantee becomes necessary under the Reorganization Plan is fixed; and (iv) satisfactions or failures of conditions attached to the filings of all reorganization claims, etc., under secondary filings are fixed (in this definition, if all of the items (i) through (iv) are fixed but for satisfaction or failure of a condition of reorganization claims with conditions of The Bank of Tokyo-Mitsubishi UFJ, Ltd., such condition is deemed to be fixed to be failed or satisfied).
Maximum Amount of Reserve for Unfixed General Reorganization Claims	18,682,654,833 yen (provided, however, if there are Unfixed General Reorganization Claims which have become fixed after amendment of the Reorganization Plan on June 12, 2013, the amount calculated by deducting the amount of those general reorganization claims from 18,682,654,833 yen)

[Translation]

Section 2 Secured reorganization claims

1 General rules regarding repayment of secured reorganization claims

1.1 General rules of installment payments

The secured reorganization claims provided for in Subsections 2 through 6 below are to be repaid by installments as follows in their respective fixed secured reorganization claim amounts except otherwise specifically provided for in Subsections 2 through 6 below.

(1)	First Installment Payment Date	22% of the fixed secured reorganization claim amount
(2)	Second Installment Payment Date	14% of the fixed secured reorganization claim amount
(3)	Third Installment Payment Date	14% of the fixed secured reorganization claim amount
(4)	Fourth Installment Payment Date	14% of the fixed secured reorganization claim amount
(5)	Fifth Installment Payment Date	14% of the fixed secured reorganization claim amount
(6)	Sixth Installment Payment Date	22% of the fixed secured reorganization claim amount

1.2 Prepayment

Notwithstanding the provision as set forth in Subsection 1.1 above and Subsections 2 through 6 below, if the amount (which becomes not necessary to be reserved as the Sponsor Agreement Adjustment; provided, however, that after the Second Installment Payment Date, the amount calculated by the following formula on the installment date immediately before the respective installment date shall be deducted from such amount) calculated by the following formula is more than 0 (zero) from the First Installment Payment Date to the Fifth Installment Payment Date, the

Reorganization Company will make prepayments to each fixed secured reorganization creditor in proportion to the ratio of the fixed secured reorganization claims amount held by each fixed secured reorganization creditor which is calculated before repayment under the Reorganization Plan to the total amount of fixed secured reorganization claims which is calculated before repayment under the Reorganization Plan, using the amount approved by the Court as the funds for repayments out of such amount. The amount to be prepaid will be deducted from the repayment amount as of the last installment payment date of the fixed secured reorganization claims. If additional deduction is required, the amount to be prepaid will be deducted beforehand from the repayment amount as of the installment payment date whichever comes later.

(X – (i+ii)) * a / b

X: The amount calculated by deducting the amount of the Sponsor Agreement Adjustment from 12,630,000,000 yen (which is estimated as the amount of the Sponsor Agreement Adjustment), if such amount is more than zero (0)

Both “a” and “b” are calculated on the assumption that prepayment or additional repayment under the Reorganization Plan would not take place.

a: The total repayment amount of the fixed secured reorganization claims as of the First Installment Payment Date

b: The total repayment amount of the Fixed Reorganization Claims, Etc., as of the First Installment Payment Date (provided, however, that the preferential reorganization claims are not included)

i: The amount of Unfixed Secured Reorganization Claims remaining on each installment payment date from the First Installment Payment Date to the Fifth Installment Payment Date.

ii: On each installment payment date from the First Installment Payment Date to the Fifth Installment Payment Date, the amount of secured reorganization claims which have been fixed after the date of submitting the Reorganization Plan Proposal and prior to the respective installment payment date.

2 Secured reorganization claims in relation to mortgage on the factory foundation

2.1 Fixed secured reorganization claims

The creditors, claim amounts of, and other details concerning, fixed secured reorganization claims relating to factory foundation mortgages are set out in the Secured Reorganization Claims Repayment Plan Table (Syndicated Loan—Factory Foundation) (Attachment 8).

2.2 Changes to rights; repayment methods

Fixed secured reorganization claims are to be repaid by installments as set out in Subsection 1 above in their respective fixed secured reorganization claim amounts. The specific repayment amounts for this are set out in the Secured Reorganization Claims Repayment Plan Table (Syndicated Loan—Factory Foundation) (Attachment 8).

3 Secured reorganization claims in relation to the leases

3.1 Fixed secured reorganization claims

The creditors. claim amounts of, and other details concerning, fixed secured reorganization claims relating to lease claims are set out in the Secured Reorganization Claims Repayment Plan Table (Lease) (Attachment 9).

3.2 Changes to rights; repayment methods

Fixed secured reorganization claims are to be repaid as set out in the Secured Reorganization Claims Repayment Plan Table (Lease) (Attachment 9).

4 Secured reorganization claims in relation to the statutory liens over movables

4.1 Fixed secured reorganization claims

The creditors, claim amounts of, and other details concerning, fixed secured reorganization claims relating to statutory liens over movables are set out in the Secured Reorganization Claims Repayment Plan Table (Statutory Liens over Movables) (Attachment 10).

4.2 Changes to rights; repayment methods

Fixed secured reorganization claims are to be repaid by installments as set out in Subsection 1 above in their respective fixed secured reorganization claim amounts. The specific repayment amounts for this are set out in the Secured Reorganization Claims Repayment Plan Table (Statutory Liens over Movables) (Attachment 10).

5 Secured reorganization claims in relation to the statutory retention rights

5.1 Fixed secured reorganization claims

The creditors, claim amounts of, and other details concerning, fixed secured reorganization claims relating to statutory retention rights are set out in the Secured Reorganization Claims Repayment Plan Table (Statutory Retention Rights) (Attachment 11).

5.2 Changes to rights; repayment methods

Fixed secured reorganization claims are to be repaid by installments as set out in Subsection 1 above in their respective fixed secured reorganization claim amounts. The specific repayment amounts for this are set out in the Secured Reorganization Claims Repayment Plan Table (Statutory Retention Rights) (Attachment 11).

6 Secured reorganization claims in relation to the retention of ownership

6.1 Fixed secured reorganization claims

The creditors, claim amounts of, and other details concerning, fixed secured reorganization claims relating to ownership retention are set out in the Secured Reorganization Claims Repayment Plan Table (Retention of Ownership) (Attachment 12).

6.2 Changes to rights; repayment methods

Fixed secured reorganization claims are to be repaid by installments as set out in

Subsection 1 above in their respective fixed secured reorganization claim amounts. The specific repayment amounts for this are set out in the Secured Reorganization Claims Repayment Plan Table (Retention of Ownership) (Attachment 12).

Section 3 Preferential reorganization claims

1 Tax Claim

1.1 Proof of Claims

Details of the number of persons with Tax Claims and the amount of their Tax Claims are set out in the Preferential Reorganization Claims Payment Plan Table (Taxes and Other Public Charges) (Attachment 13).

1.2 Changes to rights; payment method

(1) Changes to rights

A With respect to the claims as set forth in the Preferential Reorganization Claims Payment Plan Table (Taxes and Other Public Charges) (Attachment 13), the Reorganization Company will be discharged from the entire amount of Money in Arrears arising by the day on which 1 year passed since the reorganization proceedings commencement order date (if the order of approval of the Reorganization Plan within 1 year, of the day of approval order) after hearing the opinion of the person entitled to collect.

B The Reorganization Company will, after obtaining the consent of the person entitled to collect, be discharged from the entire amount of Money in Arrears arising during the period starting on the day after the day on which 1 year passed since the reorganization proceedings commencement order date and ending on the day before the date of order of approval of the Reorganization Plan.

C The Reorganization Company will be discharged from the entire amount of Money in Arrears arising up to the completion of payment after the date of order of approval of the Reorganization Plan after hearing the opinion of the person entitled to collect.

D With respect to items A and B above, the Reorganization Company will get the discharge on the date of order of approval of the Reorganization Plan and with respect to item C above, on the date of the completion of payment; provided, however, that if the consent of the person entitled to collect is obtained on or after the date of order of approval of the Reorganization Plan with respect to item B above, the Reorganization Company will get the discharge on the date it obtains such consent.

(2) Payment method

The amount remaining after the discharge provided for in (1) above is to be paid in one lump sum on the First Installment Payment Date.

2 Labor related claims

2.1 Lump-sum retirement benefits, etc.

(1) Fixed Reorganization Claim amounts

Details of the number of creditors with Fixed Reorganization Claim amounts relating to lump-sum retirement benefits, etc., and the amount of their claims are set out in the Preferential Reorganization Claims Repayment Plan Table (Labor related Claims) (Attachment 14).

(2) Change of rights; repayment method

The Reorganization Company shall on the First Installment Payment Date repay, in one lump sum, the amount set out in the Repayment Amount column of the Preferential Reorganization Claims Repayment Plan Table (Labor related Claims) (Attachment 14). If there is Post-Commencement Interest and Delay Charges, the Reorganization Company will be discharged for the entire amount of them on the date of order of approval of the Reorganization Plan. The same applies with respect to Fixed Reorganization Claims relating to lump-sum retirement benefits for employees who retired or resigned during the period from the submission of this Reorganization Plan Proposal to the day immediately before the date of order of approval of the Reorganization Plan where proofs of claim have been filed for them under Article 140, Paragraph 2, of the *Corporate Reorganization Act* and their amounts have been fixed.

2.2 Special premiums relating to defined-benefit corporate pensions

A part of the obligations, which had arisen on the reorganization proceedings commencement order date, to make contributions of special premiums under the corporate pension regulations that corresponds to preferential reorganization claims (632,568,000 yen as of the commencement order date) is to be repaid by the end of each month in accordance with the regulations on or after the First Installment Payment Date until the Seventh Installment Payment Date (as of July 2012, 7,700,000 yen per month). If the repayment is made pursuant to the regulations and if it is expected that the total repaid amounts up to the Seventh Installment Payment Date under the regulations would fall short of 632,568,000 yen, the regulations shall be amended to the extent permitted by laws, so that the repayments will be made such that the total amount of the repayment up to the Seventh Installment Payment Date will be 632,568,000 yen.

Section 4 General Reorganization Claims

1 Fixed General Reorganization Claims (excluding Subsections 2 through 4 below)

1.1 Fixed Reorganization Claims (excluding those provided for in Subsections 2 through 4 below)

The creditors, claim amounts of, and other details concerning, Fixed Reorganization

Claims are set out in the General Reorganization Claims Repayment Plan Table (Attachment 15).

1.2 Change of rights

(1) Principles relating to change of rights

A Changes to rights on the date of order of approval of the Reorganization Plan

The Reorganization Company will, on the date of order of approval of the Reorganization Plan, be discharged from

(i) 66.1% of those General Reorganization Claims for Principal, Etc., that are Fixed General Reorganization Claims as of the date of order of approval of the Reorganization Plan; and

(ii) The entire amount of Post-Commencement Interest and Delay Charges.

The 66.1% in item (i) above is calculated by the following formula:

(Under this item A, Fixed General Reorganization Claims and fixed secured reorganization claims do not include those related to, on the date of submission of the Reorganization Plan Proposal, Unfixed Reorganization Claims, Etc., that are not fixed, reorganization claims with conditions that have not been satisfied, reorganization claims of claims under guarantee that are not deemed as Fixed General Reorganization Claims pursuant to Subsection 3.1 below, and general reorganization claims with respect to which a secondary filing was made and the conditions attached to it have not been satisfied, Post-Commencement Interest and Delay Charges, and Money in Arrears.)

(a - (2,000 oku yen –(b+ c)) / d * 100

a: The amount of denominator

b: The total amount of Fixed Secured Reorganization claims

c: The total amount of preferential reorganization claims that are fixed

d: The total amount of Fixed General Reorganization Claims

B Change of rights during period from the First Installment Payment Date to Seventh Installment Payment Date

The Reorganization Company will, on each installment payment date from the First Installment Payment Date through to the Seventh Installment Payment Date, be discharged from portion of those General Reorganization Claims for Principal, Etc., in the amount calculated by multiplying (i) Fixed General Reorganization Claims (assuming before the discharge under the Reorganization Plan) by (ii) the ratio (percentage) calculated by the following formula (but excluding the amount discharged prior to that installment payment date). (Under this item B, Fixed General Reorganization Claims and fixed secured reorganization claims (x) are those that have not yet been repaid or discharged under the Reorganization Plan and (y) do not

include those related to, on any installment payment date, Unfixed Reorganization Claims, Etc., that are not fixed, reorganization claims with conditions that have not been satisfied, reorganization claims of claims under guarantee that are not deemed as Fixed General Reorganization Claims pursuant to Subsection 3.1 below, and general reorganization claims with respect to which a secondary filing was made and the conditions attached to it have not been satisfied, Post-Commencement Interest and Delay Charges, and Money in Arrears.)

(a - (Sponsorship Amount – (b+ c]) / d * 100

a: The amount of denominator

b: The total amount of Fixed Secured Reorganization claims

c: The total amount of preferential reorganization claims that are fixed

d: The total amount of Fixed General Reorganization Claims

C Change of rights on the later date of (i) the date that the additional payment (vi) will be made or (ii) the Seventh Installment Payment Date

The Reorganization Company will, on the later of (a) the date that the additional payment (vi) under Item F, Subsection 1.3(2) below is made and (b) the Seventh Installment Payment Date, be discharged from all of the General Reorganization Claims for Principal, Etc., that are Fixed Reorganization Claims remaining on that date (excluding portion to be repaid under items (i) and (ii) below). Conditions of reorganization claims with conditions of The Bank of Tokyo-Mitsubishi UFJ, Ltd., are deemed to be failed on the Fixed Date of Unfixed Claims, Etc., other than the conditions that are satisfied prior to the date that the additional payment (vi) under Item F, Subsection 1.3(2) below is made (if the additional payment (vi) is not made, on the Seventh Installment Payment Date).

(i) repayment under Subsection 1.3(1) and Items A, B, C, D and E, Subsection 1.3(2) below to be repaid on or after that date (including repayment under Subsection 1.3(1) and Items A, B, C, D and E, Subsection 1.3(2) below pursuant to Subsections 2 through 4 below and Chapter V)

(ii) repayment under Item F, Subsection 1.3(2) below

(2) Change of rights in bonds and convertible bonds

Reorganization claims relating to bonds and convertible bonds will change to designated claims on the date of order of approval of the Reorganization Plan, and the provisions of (1) above will apply to them, treating holders of reorganization claims as of the date of order of approval of the Reorganization Plan as right holders, regardless of the provisions of *Act on Book-Entry Transfer of Company Bonds, Shares, Etc.*

(3) Change of rights in Inter-company Receivables

Notwithstanding (1) above, the Reorganization Company will be discharged from the entire amount of the Inter-company Receivables as set out in the List of

Inter-company Receivables (Attachment 19) on the date of order of approval of the Reorganization Plan. And among reorganization claims of EBS as set forth in reference number 18 of the Unfixed Reorganization Claims List (Assessment) (Attachment 21), notwithstanding (1) above and Subsection 1.3 below, on each repayment date, (a) the Reorganization Company will not pay to EBS the portion of the claims which will extinguish due to "confusion of rights (*kondo*)" if EBS would make a dividend in kind of all reorganization claims of EBS to the shareholders of EBS and (b) the Reorganization Company will be discharged from the amount that is not repaid.

If EBS actually makes a dividend in kind of all reorganization claims against the Reorganization Company to the shareholders of EBS, the portion of the reorganization claims which is not paid as set forth above will actually extinguish by "confusion of rights (*kondo*)".

1.3 Method of repayment

The Reorganization Company shall make the following repayments against the general reorganization claims provided for in Subsection 1.1 above to the extent of the amount of the Fixed General Reorganization Claims.

(1) Repayment of fixed amount

The Reorganization Company shall make installment payments according to the repayment ratio as set forth in the following table and as set out in the General Reorganization Claims Repayment Plan Table (Attachment 15) on each installment payment date from the First Installment Payment Date through to the Seventh Installment Payment Date. However, with respect to reorganization claims of EBS as set forth in reference number 18 of the Unfixed Reorganization Claims List (Assessment) (Attachment 21), the Reorganization Company shall make repayments other than the amount that will not be repaid pursuant to Subsection 1.2 (3) above and the amount that will not be repaid because the claims will extinguish due to "confusion of rights (*kondo*)".

Installment Payment Date	First Installment Payment Date	Second Installment Payment Date	Third Installment Payment Date	Fourth Installment Payment Date	Fifth Installment Payment Date	Sixth Installment Payment Date	Seventh Installment Payment Date	Total
Repayment Ratio	3.5%	1%	1%	1%	1%	1.2%	8.7%	17.4%

(2) Additional repayment

With respect to the general reorganization claims as set forth in Subsection 1.1 above, additional repayment of respective amount pursuant to items A through F below will be made.

Provided, however, that if the total amount of (i) the amount which is repaid to reorganization creditors, etc. under this Reorganization Plan and the amount of incurred Procedural Costs, etc., before each installment payment date, and the amount which should be repaid on such installment payment date (excluding the amount which is repaid and should be repaid pursuant to the items A through E below), and (ii) the aggregate amount calculated as funds for repayment as set

forth in items A through E below on and before such installment payment date exceeds the amount calculated by the following formula on such installment payment date, the Trustees shall reasonably determine with the Court's approval, the funds for repayments in the items A through E below to the extent such total amount shall not exceed such amount calculated by the following formula.

The amount which is calculated as funds for repayment under items A through E below on such installment payment date but is not included in the funds for repayments under the proviso above shall be reserved, and such reserved amount shall be included in the funds for repayments to the extent as set fort in proviso on and after the following installment payment date.

(i) + (ii) – (iii) – (iv) – (v)

(i): The following amount minus the Sponsor Agreement Adjustment on each installment payment date

First Installment Payment Date:	600 oku yen
Second Installment Payment Date:	800 oku yen
Third Installment Payment Date:	1000 oku yen
Fourth Installment Payment Date:	1200 oku yen
Fifth Installment Payment Date:	1400 oku yen
Sixth Installment Payment Date:	1700 oku yen
Seventh Installment Payment Date:	2000 oku yen

(ii): The amount provided in Item (iii) in Section 1, Chapter VI

(iii): The amount payable to Akita Elpida as the funds for repayments pursuant to the reorganization plan of Akita Elpida and the Sponsor Agreement

(iv): The amount that the Trustees reasonably think should be reserved as Procedural Costs, etc., to be incurred on or after that date

(v): Upon making additional repayment (v), on each installment payment date, the amount calculated by multiplying the total amount of Unfixed General Reorganization Claims (provided, however, that, that total amount shall be deemed to be the Maximum Amount of Reserve for Unfixed General Reorganization Claims if that total amount exceeds the Maximum Amount of Reserve for Unfixed General Reorganization Claims.) by total of ratios set out in the chart in Paragraph (1) of this Subsection above which are applicable on or before such installment payment date

A Additional repayment (i) (Additional repayment in conjunction with the Sponsor Agreement Adjustment and fixing of the Unfixed Secured Reorganization Claims after the First Installment Payment Date)

On each installment payment date from the First Installment Payment Date to the Seventh Installment Payment Date, if the amount (which becomes not necessary to be reserved as the Sponsor Agreement Adjustment; provided, however, that after the Second Installment Payment Date, the amount calculated by the following formula on the

installment date immediately before the respective installment date shall be deducted from such amount.) calculated by the following formula is more than 0 (zero), the Reorganization Company will make additional repayments to each general reorganization creditor in proportion to the ratio of the amount of Fixed General Reorganization Claim held by each general reorganization creditor to the total amount of General Reorganization Claim for Principal, Etc., (as for both the amount of Fixed General Reorganization Claim and the total amount of General Reorganization Claim for Principal, Etc., if there is (i) unpaid repayment amount that is fixed to be payable under Subsections 2 through 4 and Chapter V, and (ii) repayment amount that becomes fixed to be payable under Subsections 2 through 4 and Chapter V in the case that the Satisfaction of Conditions, Etc. of the Unfixed or Unsatisfied Reorganization Claims, Etc., would become fixed, such repayment amounts shall be excluded, and (iii) the portion of the claims which will not be repaid under Subsection 1.2 (3) out of the reorganization claims of EBS shall be included.) using the amount approved by the Court as the funds for repayments out of such amount.

In applying these A through E below, the amount of General Reorganization Claim for Principal, Etc. is calculated under the assumption that (i) the amount of reorganization claims with conditions precedent of The Bank of Tokyo-Mitsubishi UFJ, Ltd. is deemed to be 3 oku yen (provided, however, that if the Fixed Date of Unfixed Claims, Etc., comes before the Seventh Installment Payment Date, the reorganization claims with conditions precedent of The Bank of Tokyo-Mitsubishi UFJ, Ltd., are deemed to be failed, except for the claims the conditions precedent of which have already been satisfied before the Seventh Installment Payment Date), (ii) the amounts of reorganization claims with conditions precedent of the Association of Super-Advanced Electronics Technologies and Yokogawa Rental & Lease Corporation are deemed to be 2,841,472 yen and 2,865,665 yen respectively if the satisfaction or failure of the conditions has not been fixed, and (iii) the amounts of other reorganization claims whose amount is unfixed are deemed to be the amounts that the Trustees consider reasonable, and on each installment payment date the Reorganization Company will make additional repayment with respect to the amount whose conditions are actually satisfied on the respective installment payment date as with other Unfixed or Unsatisfied Reorganization Claims.

(X – (i+ii)) * a / b

X: The amount calculated by deducting the amount of the Sponsor Agreement Adjustment from 12,630,000,000 yen (which is estimated as the amount of the Sponsor Agreement Adjustment), if such amount is more than zero (0)

Both “a” and “b” are calculated on the assumption that prepayment or additional repayment under this Reorganization Plan would not take place.

a: The total repayment amount of the Fixed Reorganization Claims as of the First Installment Payment Date (*1)

b: The total repayment amount of the Fixed Reorganization Claims Etc. as of the First Installment Payment Date (*2)

i: The amount of Unfixed Secured Reorganization Claims remaining on each installment payment date from the First Installment Payment Date to the Seventh Installment Payment Date.

ii: On each installment payment date from the First Installment Payment Date to the Seventh Installment Payment Date, the amount of fixed secured reorganization claims which have been fixed after the date of the Court’s approval order to submit the Reorganization Plan Proposal to creditors for their votes and prior to the respective installment payment date.

*1: After the Sixth Installment Payment Date, the words “the fixed general reorganization claims” shall be read as “the fixed reorganization claims, etc. (*2)”

*2: The preferential reorganization claims are not included.

B Additional repayment (ii) (Additional repayment after the First Installment Payment Date in conjunction with a receipt of repayment amount under the reorganization plan of Akita Elpida)

On each installment payment date from the First Installment Payment Date to the Seventh Installment Payment Date, additional repayments will be made to each general reorganization creditor in proportion to the ratio of the amount of Fixed General Reorganization Claim held by each general reorganization creditor to the total amount of the General Reorganization Claim for Principal, Etc., (as for both the amount of Fixed General Reorganization Claim and the total amount of General Reorganization Claim for Principal, Etc., if there is (i) unpaid repayment amount that is fixed to be payable under Subsections 2 through 4 and Chapter V, (ii) repayment amount that becomes fixed to be payable under Subsections 2 through 4 and Chapter V in the case that the Satisfaction of Conditions, Etc. of the Unfixed or Unsatisfied Reorganization Claims, Etc., would become fixed, such repayment amount and (iii) the reorganization claims of Akita Elpida shall be excluded, and (iv) the portion of the claims which will not be repaid under Subsection 1.2 (3) out of the reorganization claims of EBS shall be included) using the amount approved by the Court as the funds for repayments out of the amount that the Reorganization Company will receive as repayment under the reorganization plan of Akita Elpida on the respective installment payment date.

C Additional repayment (iii) (Additional repayment after the First Installment Payment Date in conjunction with a non-payment to EBS)

On each installment payment date from the First Installment Payment Date to the Seventh Installment Payment Date, additional repayments will be made to each general reorganization creditor in proportion to the ratio of the amount of Fixed General Reorganization Claim held by each general reorganization creditor to the total amount of the General Reorganization Claim for Principal, Etc., (as for both the amount of Fixed General Reorganization Claim and the total amount of General Reorganization Claim for Principal, Etc., if there is (i) unpaid repayment amount that is fixed to be payable under Subsections 2 through 4 and Chapter V, and (ii) repayment amount that becomes fixed to be payable under

Subsections 2 through 4 and Chapter V in the case that the Satisfaction of Conditions, Etc. of the Unfixed or Unsatisfied Reorganization Claims, Etc., would become fixed, such repayment amount shall be excluded, and (iii) The portion of the claims which will not be repaid under Subsection 1.2 (3) out of the reorganization claims of EBS shall be excluded) using the amount approved by the Court as the funds for repayments out of the total amount of item a and b below.

a: If a dividend in kind has been made under Subsection 1.2 (3) above, the repayment amount which will not be repaid in conjunction with extinguishment due to “confusion of rights (*kondo*)” pursuant to Subsection 1.3 (1) above on the respective installment payment date.

b: If a dividend in kind has not been made under Subsection 1.2 (3) above, the repayment amount under Subsection 1.3 (1) above, and A, B, D and E, which will not be repaid to EBS pursuant to Subsection 1.2 (3) above.

D Additional repayment (iv) (Additional repayment after the First Installment Payment Date in conjunction with the Failure of Satisfaction of Conditions, Etc. of the Unsatisfied Reorganization Claims)

On each installment payment date from the First Installment Payment Date to the Seventh Installment Payment Date, if the Failure of Satisfaction of Conditions, Etc., of the Unsatisfied General Reorganization Claims exists , additional repayments will be made to each general reorganization creditor in proportion to the ratio of the amount of Fixed General Reorganization Claim held by each general reorganization creditor to the total amount of General Reorganization Claim for Principal, Etc., (as for both the amount of Fixed General Reorganization Claim and the total amount of General Reorganization Claim for Principal, Etc., if there is (i) unpaid repayment amount that is fixed to be payable under Subsections 2 through 4 and Chapter V, and (ii) repayment amount that becomes fixed to be payable under Subsections 2 through 4 and Chapter V in the case that the Satisfaction of Conditions, Etc. of the Unfixed or Unsatisfied Reorganization Claims, Etc., would become fixed, such repayment amount shall be excluded, and (iii) the portion of the claims which will not be repaid under Subsection 1.2 (3) out of the reorganization claims of EBS shall be included) using the amount approved by the Court as the funds for repayments out of the amount which is reserved for the repayment of the Unsatisfied General Reorganization Claims (excluding the amount of repayment on each installment payment date after the date of additional repayment under this item D.).

E Additional repayment (v) (Additional repayment after the First Installment Payment Date in conjunction with the fixing of the maximum amount of the Unfixed or Unsatisfied General Reorganization Claims, Etc., and subsequent fixing of the Unfixed Secured Reorganization Claims, Etc.)

If, on each installment payment date from the First Installment Payment Date to the Seventh Installment Payment Date, which comes after the fixing of specific amount of claims on all of the Unfixed General Reorganization Claims, and the amount calculated by the formula of (the Sponsorship Amount — (items (i)+(ii)+(iii)+(iv)+(v))) is more than 0 (zero), additional repayments will be made to each general reorganization creditor in proportion to the ratio of the amount of Fixed General Reorganization Claim held by each general reorganization creditor to the total amount of General Reorganization Claim for Principal, Etc., (as for both the amount of Fixed General Reorganization Claim and the total amount of

General Reorganization Claim for Principal, Etc., if there is (i) unpaid repayment amount that is fixed to be payable under Subsections 2 through 4 and Chapter V, and (ii) repayment amount that becomes fixed to be payable under Subsections 2 through 4 and Chapter V in the case that the Satisfaction of Conditions, Etc. of the Unfixed or Unsatisfied Reorganization Claims, Etc., would become fixed, such repayment amounts shall be excluded, and (iii) the portion of the claims which will not be repaid under Subsection 1.2 (3) out of the reorganization claims of EBS shall be included.) using the amount approved by the Court as the funds for repayments out of such amount.

(i) The total amount of repayments of Fixed Reorganization Claims, etc. (including preferential reorganization claims) made before that day (excluding the amount which is not actually repaid pursuant to the setoff as set forth in Subsection 3.4 below)

(ii) The amount of fixed secured reorganization claims remaining on that date

(iii) The amount of Unfixed Secured Reorganization Claims remaining on that date

(iv) The total amount of repayments to the General Reorganization Claim for Principal, Etc., of the Unfixed or Unsatisfied Reorganization Claims and the fixed reorganization claims under (1) above, and A, B, C and D to be made on or after that date (including repayment under (1) above, and A, B, C and D pursuant to Subsections 2 through 4 below and Chapter V) under the assumption that all of the Unfixed or Unsatisfied Reorganization Claims as of that date (provided, however, that, upon obtaining consent from Micron, the total amount of the Unfixed General Reorganization Claims out of these Unfixed or Unsatisfied Reorganization Claims shall be deemed to be the Maximum Amount of Reserve for Unfixed General Reorganization Claims if that total amount exceeds the Maximum Amount of Reserve for Unfixed General Reorganization Claims. The same shall apply in this (iv).) are Satisfaction of Conditions, Etc.

(v) The amount that the Trustees reasonably think should be reserved as Procedural Costs, etc., to be incurred on or after that date

F Additional repayment (vi) (Additional repayment when the Fixed Date of Unfixed Claims, Etc. comes after the Seventh Installment Payment Date)

If the Fixed Date of Unfixed Claims, etc. comes after the Seventh Installment Payment Date, and if, on the date that the Trustees determine with the Court's approval, which is within three (3) months from the Fixed Date of Unfixed Claims, Etc., the amount calculated by the formula of (the Sponsorship Amount — (items (i)+(ii)+(iii)+(iv))) is more than 0 (zero), additional repayments will be made to each fixed general reorganization creditor in proportion to the ratio of the amount of Fixed General Reorganization Claim held by each fixed general reorganization creditor to the total amount of Fixed General Reorganization Claims (as for both the amount of Fixed General Reorganization Claim and the total amount of Fixed General Reorganization Claims, (i) if there is unpaid repayment amount that is fixed to be payable under Subsections 2 through 4 and Chapter V, such repayment amount shall be excluded, and (ii) the portion of the claims which will not be repaid under Subsection 1.2 (3) out of the reorganization claims of EBS shall be excluded) using the amount approved by the Court as the funds for repayments out of such amount.

On the Fixed Date of Unfixed Claims, Etc., as for reorganization claims with conditions precedent of The Bank of Tokyo-Mitsubishi UFJ, Ltd., the conditions are deemed to be failed except for the conditions which are satisfied before this additional repayment date (if the additional repayment is not made, on the Seventh Installment Payment Date.)

(i) The total amount of repayments of Fixed Reorganization Claims, Etc. (including preferential reorganization claims) made before that day (excluding the portion of the amount which is repaid under E out of the amount which is not actually repaid pursuant to the setoff as set forth in Subsection 3.4 below)

(ii) The amount of fixed secured reorganization claims remaining on that date

(iii) The total amount of repayments to the fixed reorganization claims under (1) above and A, B, C, D and E, (2) above to be made on or after that date (including repayment under (1) above and A, B, C, D and E, (2) above pursuant to Subsections 2 through 4 below and Chapter V)

(iv) The amount that the Trustees reasonably think should be reserved as Procedural Costs, etc., to be incurred on or after that date

2 Reorganization claims with conditions

2.1 Reorganization claims with conditions

The creditors of reorganization claims with conditions and the amount of their claims and a breakdown is set out in the General Reorganization Claims Repayment Plan Table (Claims with Conditions) (Attachment 16).

2.2 Change of rights

If the conditions set out in the Details of conditions column of the General Reorganization Claims Repayment Plan Table (Claims with Conditions) (Attachment 16) have been satisfied, the provisions of Subsection 1.2 of this Section shall apply and the Reorganization Company will be discharged accordingly. In applying 1.2 (1)A of Subsection 1 of this Section, the term “the date of order of approval of the Reorganization Plan” shall be read as “the later of (a) the date of order of approval of the Reorganization Plan and (b) the date when the conditions are satisfied”.

2.3 Repayment method

Repayment of the amounts that the Reorganization Company is not discharged from as provided in 2.2 above will be reserved until the conditions set out in the Details of conditions column of the General Reorganization Claims Repayment Plan Table (Claims with Conditions) (Attachment 16) have been satisfied. When the conditions have been satisfied, the repayment is to be made in installments in accordance with Subsection 1 of this Section. Provided that in applying A, B, C, D and E, 1.3(2) of this Section, repayment shall be made using the amount of the General Reorganization Claim for Principal, Etc., as of the date of installment payment when additional repayment was made with respect the Fixed Reorganization Claims.

If there is any unpaid installment payment amount that is due when the conditions set out in the Details of conditions column of the General Reorganization Claims Repayment Plan Table (Claims with Conditions) (Attachment 16) have been satisfied, then the repayment is to be made on the Payment Date that first comes after the passing of two (2) months after the satisfaction of the conditions (if such Payment Date does not exist, by the date that comes after the passing of two (2) months after the date when the conditions are satisfied), together with such installment payment amount.

3 The claims under guarantees

3.1 The claims under guarantees

The creditors of reorganization claims of claims under guarantee and the amount of their claims and a breakdown is set out in the General Reorganization Claims Repayment Plan Table (Claims under Guarantee) (Attachment 17).

3.2 Changes to rights

The Reorganization Company will be discharged by applying 1.2 of Subsection 1 above on each repayment date that comes on or after the day on which both the principal obligor has received the request for payment of principal obligations that have been accelerated and the Trustees have received the request for payment of claims under guarantee (only in the case where benefit of time has not been granted and the requests for both payment of principal obligations and payment of claims under guarantee have not been withdrawn by that repayment date; the same applies in this 3.2) and the changes to rights are to be reserved until that date.

In applying changes of rights in 1.2 of Subsection 1 above, on each repayment date, the amount calculated by deducting the principal amount repaid by the principal obligor until that repayment date (only to the extent of the amount that exceeds the total amount of the Fixed General Reorganization Claims discharged by that repayment date) and the other amount by which the principal obligation is extinguished because of repayments of the principal obligation by the principal obligor or any third party other than the Reorganization Company, from the Fixed General Reorganization Claims amount as of the date of order of approval of the Reorganization Plan will be deemed to be a Fixed General Reorganization Claims amount (for example, if on the Second Installment Payment Date, [claims under guarantee] were deemed as Fixed General Reorganization Claims under this 3.2 and thus 1.2 (1)A and B of Subsection 1 above were applied, but on the Third Installment Payment Date, [the claims] were not regarded as Fixed General Reorganization Claims, then neither discharge nor repayment under 3.3 below would be made on that date. And, if on the Forth Installment Payment Date, [the claims] were regarded as Fixed General Reorganization Claims, then 1.2(1)A and B of Subsection 1 above would apply). In applying 1.2(1)A of Subsection 1 above, the term “the date of order of approval of the Reorganization Plan” shall be read as “the later of (a) the date of order of approval of the Reorganization Plan and (b) the repayment date that comes on or after the day on which both the principal obligor has received the request for payment of principal obligations that have been accelerated and the Trustees have received the request for payment of claims under guarantee (only in the case where benefit of time has not been granted and the requests for both payment of principal

obligations and payment of claims under guarantee have not been withdrawn by that repayment date. For clarity, this 1.2(1)A applies only once)”.

The claim for guarantees will also, as a result of its appurtenant nature, extinguish with respect to the amount by which the principal obligation is extinguished because of repayments of the principal obligation by the principal obligor or any third party other than the Reorganization Company.

3.3 Repayment method

With respect to an amount that the Reorganization Company has not been discharged from under 3.2 above, the repayment of the amount deemed to be a Fixed General Reorganization Claims amount under 3.2 above is to be made in installments in accordance with 3.1 of this Section. However, (i) in applying A, B, C, D and E, 1.3(2) of this Section, repayment shall be made using the amount of the General Reorganization Claim for Principal, Etc., as of the date of installment payment when additional repayment was made with respect the Fixed Reorganization Claims, and (ii) in applying A, B, C, D, E and F, 1.3(2) of this Section, the amount calculated by deducting (i) the amount which shall be deemed to be repaid or discharged by that time under the Reorganization Plan from (ii) the amount deemed to be a Fixed General Reorganization Claims amount under 3.2 above will be repaid in installments.

If there is any unpaid installment payment amount that is due when the amount is deemed to be a Fixed General Reorganization Claims amount under 3.2 above, then the repayment is to be made on the repayment date that first comes after two (2) months after the amount is deemed to be a Fixed General Reorganization Claims amount under 3.2 above (if such repayment date does not exist, by the date that comes after the passing of two (2) months after the date when the amount is deemed to be a Fixed General Reorganization Claims amount under 3.2 above), together with such installment payment amount.

3.4 Setoff

If the Trustees make the payment of claims under guarantee set out in the General Reorganization Claims Repayment Plan Table (Claims under Guarantee) (Attachment 17) with respect to which the principal obligor is a reorganization creditor, etc., in repaying a reorganization claim, etc., to the principal obligor under the Reorganization Plan, the Trustee may offset the obligation in respect of the changed reorganization claim, etc. in its rights under this Reorganization Plan against the right to claim for reimbursement that the Reorganization Company obtains against the principal obligor in equivalent amount, and repay the amount remaining after the offset.

4 Reorganization claims with respect to which a secondary filing was made

4.1 Reorganization claims with respect to which a secondary filing was made

The creditors of reorganization claims with respect to which a secondary filing was made and the amount of their claims and a breakdown is set out in the General Reorganization Claims Repayment Plan Table (Reorganization Claims under Secondary Filing) (Attachment 18).

4.2 Changes to rights

If the conditions attached to the filing have been satisfied, the provisions of 1.2 of this Section shall apply and the Reorganization Company will be discharged accordingly. In applying 1.2 (1)A of Subsection 1 of this Section, the term “the date of order of approval of the Reorganization Plan” shall be read as “the later of (a) the date of order of approval of the Reorganization Plan and (b) the date when the conditions attached to the filing are satisfied”.

4.3 Repayment method

Repayment of the amounts that the Reorganization Company is not discharged from as provided in 4.2 above will be reserved until the conditions attached to the filing have been satisfied. When the conditions attached to the filing have been satisfied, the repayment is to be made in installments in accordance with Subsection 1 of this Section. However, in applying A, B, C, D and E, 1.3(2) of this Section, repayment shall be made using the amount of the General Reorganization Claim for Principal, Etc., as of the date of installment payment when additional repayment was made with respect the Fixed Reorganization Claims.

If there is any unpaid installment payment amount that is due when the conditions attached to the filing have been satisfied, then the repayment is to be made on the repayment date that first comes after the passing of two (2) months after the satisfaction of the conditions attached to the filing (if such repayment date does not exist, by the date that comes after the passing of two (2) months after the date when the conditions attached to the filing are satisfied), together with such installment payment amount.

Section 5 Other items regarding repayment

1 Place of repayment, etc.

1.1 If the repayment date of reorganization claims, etc., provided for in this Reorganization Plan falls on a financial institution business holiday, the repayment date will be the following financial institution business day.

1.2 Repayments under this Reorganization Plan are to be made at the head office of the Reorganization Company at the time of repayment between the hours of 10:00 a.m. and 4 p.m. However, if a reorganization creditor, etc., requests the Trustees to make a bank transfer of a repayment amount to a specified financial institution’s account in Japan in accordance with the terms of a payee designation notice forwarded by the Trustees, that repayment is to be made in accordance

with that request. The Reorganization Company shall bear the bank transfer fees in that case.

1.3 Tax Claims are to be paid in accordance with the method, and at the place, designated by the person entitled to collect the tax.

2 Application of repayments

If there is interest or damages in secured reorganization claims and reorganization claims to be repaid, the orders of appropriation shall be, unless this Reorganization Plan separately provides otherwise, damages, then interest, and then principal, and claims of the same nature are to be appropriated in the order of oldest claims first; provided, however, that the Trustees can determine different orders of appropriation (such as first appropriation to principal) by agreement with a reorganization creditor, etc.

3 Handling of waiver or withdrawal of reorganization claims, etc.

If a reorganization claim, etc., is waived or withdrawn until the date of order of approval of the Reorganization Plan, the provisions of this Chapter will apply to the amount of claims after that waiver or withdrawal, and the repayment amount will be the amount calculated as a result of that.

4 Handling of fractional number

Unless this Reorganization Plan particularly provides otherwise, in calculating repayment amounts of reorganization claims, etc., if there are fractions in the calculated ratio that is less than three decimal places, the number shall be truncated to three decimal places and fractions of less than a yen are to be discarded, and in calculating discharged amount, if there are fractions in the calculated ratio that is less than three decimal places, the number shall be rounded up to three decimal places and fractions of less than a yen are to be rounded up to the nearest yen. However, in calculating discharged amount under Subsections 1.2 (1)A and B, Section 4 above, if there are fractions in the calculated ratio that is less than three decimal places, the number shall be truncated to four decimal places.

5 Treatment where counter claims exist

If, in repaying a reorganization claim, etc., to a reorganization creditor, etc., in accordance with this Reorganization Plan, the Reorganization Company has a claim against the reorganization creditor, etc., that has become due, the Trustees may offset the obligation in respect of the changed reorganization claim, etc., in its rights under this Reorganization Plan against that claim in equivalent amount, and repay the amount remaining after the offset.

6 Handling of transferred reorganization claims, etc.

Even if reorganization claims, etc., are assigned or transferred after the reorganization proceedings commencement order date, the provisions relating to changes to rights and repayment methods in this Reorganization Plan will apply based on the claim amount at the time of the reorganization proceedings commencement order before the assignment or transfer (Post-Commencement Interest and Delay Charges shall be excluded).

If a claim is discharged in the case of a partial assignment or partial transfer, the current and previous creditor shall bear the discharged amount proportionate to the claim amount after the assignment or transfer and will acquire the repayment amount (in the case of an installment payment, the amount of that installment payment) in the same proportion. If a fraction of a yen arises in the calculation of a proportion of a discharged amount or repayment amount, the amount is to be distributed to the current and previous creditors rounded to the nearest yen.

With respect to requirement for perfection of assignment of reorganization claims, etc., that were book-entry company bonds or book-entry company bonds with stock acquisition rights under the Act on Transfer of Corporate Bonds, Shares, etc., prior to the date of order of approval of the Reorganization Plan, Article 467 of the Civil Code shall apply.

7 Prepayment

Notwithstanding the provisions on installment payments set out in this Chapter, after the Court’s decision to approve this Reorganization Plan has been made final, and if unexpected proceeds or other funds for prepayment are obtained with Micron’s consent, the Trustees may, after obtaining the Court’s approval, make prepayments of all or a part of the repayments under this Reorganization Plan at any time without penalty or any other similar payment until the final repayment has been completed.

However, the Trustees may (i) make prepayments of secured reorganization claims as a priority over General Reorganization Claims and (ii) with respect to the claims of the same class, may make prepayments of claims in the order of the claim whose due date comes earlier.

Also, the Trustees will not make prepayments of

(i) Unfixed Reorganization Claims, Etc.,

(ii) claims with conditions precedent attached that have not been satisfied,

(iii) claims under guarantees that are not deemed to be Fixed General Reorganization Claims under Subsection 3.1, Section 4 above; and

(iv) General reorganization claims with respect to which a secondary filing was made and the conditions attached to it have not been satisfied

on any day on which such prepayments are to be made.

If the Trustees are to make a prepayment, they shall stipulate a day falling within 3 months after the day they obtained the Court’s approval as the day for the repayment.

8 Damages, etc.

Interest does not accrue on repayments to be made in accordance with this Reorganization Plan.

9 Handling of foreign-currency-dominated claims

The provisions of this Reorganization Plan apply to foreign-denominated claims, and such claims will be repaid denominated in Japanese yen, after they have been converted into Japanese yen at the rate set out below (using the median TTM rate provided by The Bank of Tokyo-Mitsubishi UFJ, Ltd.) as the rate on the reorganization proceedings commencement order date.

Any fraction of a yen that arises after the conversion is to be discarded.

Foreign-Denominated Claim	Conversion Rate
1 USD	82.73 JPY
1 EUR	109.12 JPY
1 TWD	2.80 JPY
1 CAD	82.83 JPY

10 In the case where the reorganization creditors, etc., cannot be ascertained

If the Trustees are unable to ascertain reorganization creditors, etc., who they ought to make a repayment to under this Reorganization Plan, they shall repay them when they have been able to ascertain such reorganization creditors, etc. In this case, the Reorganization Company is not required to pay interest or damages for the period until they have been ascertained.

[Translation]

CHAPTER IV COMMON BENEFIT CLAIMS AND THEIR REPAYMENT METHODS

Section 1 Outline of Paid Common Benefit Claims and Unpaid Common Benefit Claims

The amount of common benefit claims that were paid after the reorganization proceedings commencement order date and by June 30, 2012, and the balance of unpaid common benefit claims as of June 30, 2012 are set out in Common Benefit Claims Payment Records and Balance of Unpaid Common Benefit Claims Table (Attachment 28).

Section 2 Repayment Method of Unpaid Common Benefit Claims

The Reorganization Company shall repay, as necessary from time to time, the unpaid common benefit claims provided for in Section 1 above and the common benefit claims that will arise on or after including July 1, 2012, and up to the completion of the reorganization proceedings.

[Translation]

CHAPTER V MEASURES IN RELATION TO UNFIXED REORGANIZATION CLAIMS, ETC.

Section 1 Measures in relation to Unfixed Secured Reorganization Claims

1 Details of Unfixed Secured Reorganization Claims

Also, as of the date of submitting the Reorganization Plan Proposal, petitions have been filed for the assessment of the secured reorganization claims as set out in the Unfixed Secured Claims List (Attachment 20) with respect to the amounts set out in the “Secured Reorganization Claims Assessed Claim Amount” columns and are pending.

2 Measures for unfixed Secured Reorganization Claims

No repayments will be made to unfixed secured reorganization claims while they remain unfixed.

When an unfixed secured reorganization claim is fixed, the provisions of Section 2, Chapter III will apply to fixed portions as secured reorganization claims, and the provisions of Section 4, Chapter III will apply to fixed portions as General Reorganization Claims.

In applying Paragraph 1.2(1)A, Subsection 1, Section 4, Chapter III, the term “the date of order of approval of the Reorganization Plan” shall be read as “the later of (a) the date of order of approval of the Reorganization Plan and (b) the date of fixing”. In applying A, B, C, D and E, Subsection 1.3(2), Section 4, Charter III, repayment shall be made using the amount of the General Reorganization Claim for Principal, Etc., as of the date of installment payment when additional repayment was made with respect to the Fixed Reorganization Claims.

If the unfixed secured reorganization claims have been fixed and there is any unpaid installment payment amount that is already due and payable, the Reorganization Company shall repay, on the payment date that first comes after the passing of two (2) months after that fixing (if such payment date does not exist, by the date that comes after the passing of two (2) months after the date of the fixing), together with such installment payment amount.

Section 2 Measures in relation to Unfixed General Reorganization Claims

1 Details of Unfixed General Reorganization Claims

As is set out in the Unfixed Reorganization Claims List (Assessment) (Attachment 21) and the List of Inter-company Receivables (Attachment 19), as of the date of submitting the Reorganization Plan Proposal, petitions, have been filed for the assessment of the General Reorganization Claims with respect to the amounts set out in the "General Reorganization Claims Assessed Claim Amount" columns and are pending.

As is set out in the Unfixed Reorganization Claims List (Pending Special Investigation Proceedings) (Attachment 22), it is not clear if the General Reorganization Claims satisfy conditions provided for in Article 139, Paragraph 1 or 3 of the *Corporate Reorganization Act*

when the Trustees submitted this Reorganization Plan Proposal and are subject to special investigation proceedings, and such claims are unfixed.

2 Measures for Unfixed General Reorganization Claims

No repayments will be made to unfixed general reorganization claims while they remain unfixed.

When an unfixed general reorganization claim is fixed, the provisions of Section 4, Chapter III will apply to the fixed portions.

In addition, if the claims are fixed through special investigation proceedings, with respect to reorganization claims that have been filed after the Trustees submitted the Reorganization Plan Proposal to the Court and before the Court's approval order to submit the Reorganization Plan Proposal to creditors for their votes, the provisions of Section 4, Chapter III will apply to the fixed portions.

In applying Paragraph 1.2(1)A and 1.2(3), Subsection 1, Section 4, Chapter III, the term "the date of order of approval of the Reorganization Plan" shall be read as "the later of the date of order of approval of the Reorganization Plan and the date of fixing", and "each repayment date" shall be read as "each repayment date after it has been fixed", respectively. In applying A, B, C, D and E, Subsection 1.3(2), Section 4, Charter III, repayment shall be made using the amount of the General Reorganization Claim for Principal, Etc., as of the date of installment payment when additional repayment was made with respect to the Fixed Reorganization Claims.

If the unfixed general reorganization claim has been fixed and there is any unpaid installment payment amount that is already due and payable, the Reorganization Company shall repay, on the payment date that first comes after two (2) months after that fixing (if such payment date does not exist, by the date that comes after the passing of two (2) months after the date of the fixing), together with such installment payments amount.

[Translation]

CHAPTER VI MEASURES OF PROCURING FUNDS FOR THE REPAYMENT

Section 1 Procurement of Funds for Repayment

The Reorganization Company shall procure the repayment funds for reorganization claims, etc., according to

(1) the amount calculated by making the Sponsor Agreement Adjustment from the payment amount to be paid in by Micron through the capital decrease and increase provided for in Section 2, Chapter VIII and

(2) the amount to be paid by Micron (or one or more of its subsidiaries) under the cost plus model as set out in the Description of Cost Plus Model (Attachment 6).

In addition, (3) the money the Reorganization Company acquires by repayments under the reorganization plan of Akita Elpida and (4) the amount that is not repaid to EBS under 1.2(3), Section 4, Chapter III, will be used for the repayment under this Reorganization Plan.

The Reorganization Company's projections of profits arising from its business activities and the details of the Reorganization Company's plans for funds are as set out in the Business Profit and Loss Plan Table and Repayment Funds Plan Table (Attachment 5).

Although the funds for repayments under the Reorganization Plan are restricted to the amounts of items (1) through (4) above in principle, if the reserve for repayments to Unfixed General Reorganization Claims becomes insufficient, other assets of the Reorganization Company other than items (1) through (4) above will be made available as the funds for repayments of such Unfixed General Reorganization Claims the existence of which becomes fixed exceptionally.

Section 2 Use of Unexpected Proceeds

If, during the execution of this Reorganization Plan, the Reorganization Company makes earnings that exceed the earnings forecast amount, the Reorganization Company shall use that money for the working capital and for capital expenditure necessary for the business. However, the Reorganization Company may use such earnings for the early repayment with the Court's approval under this Reorganization Plan upon obtaining consent from Micron.

[Translation]

CHAPTER VII MEASURES IN RELATION TO SECURITY INTERESTS, ETC.

Section 1 Treatment of Security Interests, Etc.

1 Surviving security interests

1.1 Security interests relating to factory foundation mortgages

(1) Survival of security interests

a. Security interests created over each property set out in the List of Surviving Security Interests (Syndicated Loan—Factory Foundation) (Attachment 23-1) will survive the Court's decision to approve the Reorganization Plan with a change in the secured claims to the amounts set out in the "New Amount of Claims" column of the list.

The security interests holders of such security interests shall take the procedures for registering the decrease of the amounts of claims to those set out in the "New Amount of Claims" column of the list.

Such security interest holders shall deliver to the Trustees, within 2 weeks after a written request from the Trustees, all documents whatsoever necessary for the procedures for registering the decrease of the amounts of claims to those set out in the "New Amount of Claims" column of the list.

b. The surviving security interests as set out in the above a. will extinguish when repayments are completed in accordance with the provisions of Section 2, Chapter III.

In that case, such security interest holders shall deliver to the Trustees, within 2 weeks after a written request from the Trustees after the Court's decision to approve the Reorganization Plan, all documents whatsoever necessary for procedures for extinguishing security interests.

(2) Separation from factory foundation

If the Reorganization Company obtains approval from the Court with respect to sale, demolition, abolishment or relocation of assets constituting factory foundation ("**Foundation Assets**"), such Foundation Assets will be separated from the factory foundation with consents from the security interest holders, and all security interests attached to such Foundation Assets will extinguish with such separation. In that case, the Trustees may independently file an application for the procedures for registering such separation and deletion of security interests (including the procedures for registering change in purpose for registry and change in descriptions of assets list of factory foundation; the same applies below) using the Reorganization Plan and the Court's approval of such sale as proof under Article 63, Paragraph 1 of the *Real Property Registration Act*.

If the Foundation Assets are separated from factory foundation and the security interests attached to such Foundation Assets will extinguish, then the security interest holders holding security interests on such Foundation Assets are deemed to agree on the procedures for registering such separation and deletion of security interests, and such procedures are taken. Such security interest holders shall deliver to the Trustees, within 2 weeks after a written request from the Trustees, all documents whatsoever necessary for procedures for registering such separation and deletion of security interests.

1.2 Security interests relating to lease claims

Security interests in respect of each asset set out in the "Collateral Asset" column in the List of Surviving Security Interests (Lease) (Attachment 24-1) will survive the Court's decision to approve the Reorganization Plan with a change in the secured claims to the amounts set out in the "New Amount of Claims" column of the list, and the security interests relating to lease claims will extinguish when repayments are completed in accordance with the provisions of Section 2, Chapter III.

The Trustees may continue to use each leased property until the later of the expiry of its lease period and completion of repayment in accordance with Section 2, Chapter III. The leased property after the expiry of its lease period is to be treated in accordance with the change of rights in lease claims under the Reorganization Plan and the applicable terms of lease agreement based on such change if such lease agreement has provisions relating to ownership treatment after the expiry of lease period.

1.3 Security interests relating to statutory liens over movables

Security interests relating to statutory liens over movables set out in the "Collateral Asset" column in the List of Surviving Security Interests (Statutory Liens over Movables) (Attachment 25) (limited to those remain upon approval order of the Reorganization Plan) will survive the Court's decision to approve the Reorganization Plan with a change in the secured claims to the amounts set out in the "New Amount of Claims" column of the list. The Trustees may sell, discard or dispose of, with the Court's approval, the assets to which the security interests relating to statutory liens over movables are attached, and the security interests relating to statutory liens over movables will extinguish when the security interests extinguish by such disposition, security interests are waived or repayments are completed in accordance with the provisions of Section 2, Chapter III.

1.4 Secured reorganization claims relating to statutory retention rights

Security interests relating to statutory retention rights set out in the "Collateral Asset" column in the List of Surviving Security Interests (Statutory Retention Rights) (Attachment 26) will survive the Court's decision to approve the Reorganization Plan with a change in the secured claims to the amounts set out in the "New Amount of Claims" column of the list. The Trustees may sell, discard or dispose of, with the Court's approval, the assets to which the security interests relating to statutory retention rights are attached, and the security interests relating to statutory retention rights will extinguish when the security interests extinguish by such disposition, the security interests are waived, or repayments are completed in accordance with the provisions of Section 2, Chapter III.

1.5 Secured reorganization claims relating to retention of ownership

Security interests relating to retention of ownership set out in the "Collateral Asset" column in the List of Surviving Security Interests (Ownership Retention) (Attachment 27) will survive the Court's decision to approve the Reorganization Plan with a change in the secured claims to the amounts set out in the "New Amount of Claims" column of the list, and the security interests relating to retention of ownership will extinguish when repayments are completed in accordance with the provisions of Section 2, Chapter III.

When the Reorganization Company has completed repayments under the provisions of Section 2, Chapter III, the ownership in the collateral assets for those security interests shall determinately vest in the Reorganization Company. In that case, the security interest holders shall deliver to the Trustees, within 2 weeks after a written request from the Trustees, all documents whatsoever necessary for procedures for transferring ownership of the collateral assets.

2 Measures in case unfixed secured reorganization claims are fixed

With respect to a creditor set forth in the List of Unfixed Secured Reorganization Claims (Attachment 20), if existence of such unfixed secured reorganization claim held by such creditor is fixed, the security interest (in case of statutory lien on movables, only the security interest which remains at the time of the order of approval of the Reorganization Plan) will survive to the extent of the fixed amount of secured reorganization claim and it will extinguish according to the type of security interests in accordance with Subsection 1 above. The provisions of Subsection 1 above will apply to the procedures for extinguishing security interests and treatment of the collateral assets.

3 Terminating security interests

3.1 Extinguishment of security interests

The security interests as listed in the List of Non-Surviving Security Interests (Syndicated Loan—Factory Foundation) (Attachment 23-2) and all the other security interests created over the Reorganization Company's property (only in the case where either security interests are not provided for in Subsections 1 and 2 above) are extinguished on the date of the Court's decision to approve the Reorganization Plan.

3.2 Registration procedures relating to deletion of mortgages

The Trustees may independently file an application for the procedures for registering deletion of security interests using the Reorganization Plan as proof under Article 63, Paragraph 1 of the *Real Property Registration Act*.

The security interests holders of non-surviving security interests extinguished under Subsection 3.1 above that are registered shall take the procedures for registering the deletion of those security interests, and security interest holders shall deliver to the Trustees, within 2

weeks after a written request from the Trustees after the Court's decision to approve the Reorganization Plan, all documents whatsoever necessary for procedures to register deletion of the security interests.

4 Insurance

4.1 Any insurance agreement entered into by the Reorganization Company at the time of the order of approval of the Reorganization Plan whose subject is the property subject to the security interest in respect of the fixed secured reorganization claim will be subsequently renewed after the expiry of its insurance period, and if such fixed secured reorganization creditor has also a pledge on the claim in respect of such insurance agreement, a new pledge will be created on the renewed insurance agreement on the same terms and conditions upon such renewal of the insurance agreement.

4.2 The pledge on the claim in respect of the insurance agreement as set forth in 3.1 above is extinguished when the secured reorganization claim in respect of the property that is the subject of such insurance agreement is extinguished.

Section 2 Costs in relation to Registration, etc.

The Reorganization Company shall bear the expenses required for any registration under this Chapter and for any other such procedures including registration tax. However, the relevant security interest holder shall bear the expenses (including registration tax) required for registering changes in conjunction with the change of the security interest holder's name and address, etc.

CHAPTER VIII MEASURES IN RELATION TO THE REORGANIZATION COMPANY

Section 1 Changes to the Existing Shareholders' Rights, Etc.

1 Changes to the shareholders' rights

1.1 Acquisition and cancellation of all shares and all share acquisition rights

Before issuing the shares for subscription to be issued in accordance with the provisions of Subsection 2 below, with the effective date being the day when the payment of money is to be made for the shares for subscription (the "**Effective Date of First Shares for Subscription**"), the Reorganization Company shall acquire, for no charge, all of the issued shares of the Reorganization Company as at immediately before the Effective Date of First Shares for Subscription (common stock, series 1 preferred Stock, and series 2 preferred stock; excluding treasury shares that the Reorganization Company already holds) and, on that same day, cancel all of the treasury shares that it holds.

The Reorganization Company shall also acquire, for no charge, all of the Reorganization Company's issued share acquisition rights (excluding share acquisition rights that the Reorganization Company already holds) on the Reorganization Plan approval order date and, on that same day, shall cancel all of the share acquisition rights that it holds.

1.2 Decrease in amount of capital

The Reorganization Company will decrease its capital of 236,143,131,742 yen. The decrease in the amount of capital takes effect on the Effective Date of First Shares for Subscription.

1.3 Decrease in amount of capital reserve

The Reorganization Company will decrease its capital reserve of 43,668,891,967 yen. The decrease in the amount of capital reserve takes effect on the Effective Date of First Shares for Subscription.

2 Issuance of shares for subscription

2.1 Setting of subscription terms

The Reorganization Company shall issue the shares for subscription as follows.

(1) Type of shares for subscription: Common stock

(2) Amount to be paid in per share: 1 yen

(3) Number of shares for subscription: 1 share

(4) Date for payment of money in exchange for shares for subscription: a day, to be fixed by the Trustees, in the 3-month period starting from the Reorganization Plan approval order date

(5) Matters relating to increases in capital and capital reserve:

Increase in capital	1 yen
Increase in capital reserve	0 yen

2.2 Allotment of shares for subscription

All of the shares for subscription provided for in 2.1 above are to be allotted to Trustee Nobuaki Kobayashi.

Section 2 Measures for Investment by the Sponsor

1 Changes to the shareholders' rights

1.1 Acquisition and cancellation of all shares

Before issuing the shares for subscription to be issued in accordance with the provisions of Subsection 2 below, with the effective date being the day when the payment of money is to be made for the shares for subscription (the "**Effective Date of Second Shares for Subscription**"), the Reorganization Company shall acquire, for no charge, all of the issued shares of the Reorganization Company and, on that same day, cancel all of the treasury shares that it holds.

1.2 Decrease in amount of capital

The Reorganization Company shall decrease its capital of 1 yen. The decrease in the amount of capital takes effect on the Effective Date of Second Shares for Subscription.

2 Issuance of shares for subscription

2.1 Setting of subscription terms

The Reorganization Company shall issue the shares for subscription as follows.

(1) Type of shares for subscription: Common stock

(2) Amount to be paid in per share: 600,000,000 yen

(3) Number of shares for subscription: 100 share

(4) Date for payment of money in exchange for shares for subscription: the business day that falls in at least 10 days after the day on which all of the conditions precedent provided in the Sponsor Agreement are satisfied, such as the clearance or lapse of waiting period under the competition laws of relevant jurisdictions, and that is a month end, to be determined by the Trustees with the approval of the Court, after the Reorganization Plan approval order date

(5) Matters relating to increases in capital and capital reserve:

Increase in capital	30,000,000,000 yen
Increase in capital reserve	30,000,000,000 yen

2.2 Allotment of shares for subscription

All of the shares for subscription provided for in 2.1 above are to be allotted to Micron.

Section 3 Restrictions on Dividends

No dividends of surplus will be distributed to shareholders while the reorganization proceedings are ongoing.

Section 4 Restrictions on Transfer of Shares

If the Board of Directors of the Reorganization Company is requested to approve a transfer of shares under Article 136 or 137 of the *Companies Act* while the reorganization proceedings are ongoing, the Board of Directors shall seek the Trustees' opinions on what measures to take.

Section 5 Amendment to the Articles of Incorporation

The Reorganization Company's Articles of Incorporation will be amended as set out in *Table of Amendment to the Articles of Incorporation* (Attachment 29), which will take effect on the Reorganization Plan approval order date. However, while the reorganization proceedings are ongoing, the Trustees shall determine matters which shall be determined by resolution of the Board of Directors under provisions of the Articles of Incorporation as amended by this Section, notwithstanding those provisions.

Section 6 Appointment of Officers, etc.

1 Appointment of Officers

The Reorganization Company's directors, statutory auditors, and accounting auditor as at the Reorganization Plan approval order date will all leave their offices on that day. The Trustees shall appoint and elect, with the Court's approval, new directors, representative directors, statutory auditors and an accounting auditor (directors, statutory auditors and an accounting auditor are collectively referred to as "**Officers**").

2 Term of Officers

The term of Officers appointed under Subsection 1 above ends at the close of the annual shareholders meeting to be held with respect to the last fiscal year falling within 1 year after their appointment.

3 Replacement of, Increase in, and Changes to Officers

If it becomes necessary to replace, increase, or change an Officer within the term provided for in Subsection 2 above, the Trustees shall do so after obtaining the Court's approval. However, the term of the incoming Officer will be the same as the term of incumbent Officers.

If the reorganization proceedings complete within the above period, then the provisions of the new Articles of Incorporation provided for in Section 5 above and the Companies Act will control the term of Officers.

CHAPTER IX MEASURES IN RELATION TO DISPUTED AND UNSETTLED RIGHTS

Until the completion of the reorganization proceedings, the Trustees shall execute litigation, settlements, conciliation, and other such proceedings for any rights of the Reorganization Company that are still disputed and unsettled. When matters have proceeded to the stage where acceptance is necessary for the settlement or conciliation, the Trustees may accept them after obtaining the Court's approval (which includes a comprehensive approval).

After the reorganization proceedings have completed, the Reorganization Company shall strive to reach proper and appropriate resolutions.

[Translation]

CHAPTER X OTHER MATTERS THAT MUST BE PROVIDED IN THE PLAN

There are no matters to note in relation to Article 167, Paragraph 1, Item 6, of the *Corporate Reorganization Act*.

Rights to claim reimbursement of costs with respect to administrative services of bonds and management fees during the term of bonds (the amount of respective claims are unfixed) held by Aozora Bank, Ltd. are the post-commencement claims known to the Reorganization Company set forth in Article 167, Paragraph 1, Item 7 of the *Corporate Reorganization Act*.

Each of those claims may become common benefit claims upon the Court's approval.

(End of Reorganization Plan)

[*] Certain information in this document has been omitted and filed separately with the Securities and Exchange Commission. Confidential treatment has been requested with respect to the omitted portions.

THE FOLLOWING ATTACHMENTS TO THE REORGANIZATION PLAN OF ELPIDA MEMORY, INC. HAVE BEEN OMITTED IN ACCORDANCE WITH ITEM 601(B)(2) OF REGULATION S-K.

- Attachment 1 — Balance Sheet (Before Property Valuation) (As of March 23, 2012 (Commencement Date))
- Attachment 2 — Balance Sheet (After Property Valuation) (As of March 23, 2012 (Commencement Date))
- Attachment 3 — Liquidation Balance Sheet (As of March 23, 2012 (Commencement Date))
- Attachment 4 — Profit and Loss Statement (March 24, 2012 to June 30, 2012)
- Attachment 5 — Business Profit and Loss Plan Table and Repayment Funds Plan Table
- Attachment 6 — Cost-Plus Model
- Attachment 7 — Summary of Repayment and Payment Plan
- Attachment 8 — Secured Reorganization Claims Repayment Plan Table (Syndicated Loan—Factory Foundation)
- Attachment 9 — Secured Reorganization Claims Repayment Plan Table (Leases)
- Attachment 10 — Secured Reorganization Claims Repayment Plan Table (Statutory Liens over Movables)
- Attachment 11 — Secured Reorganization Claims Repayment Plan Table (Statutory Retention Rights)
- Attachment 12 — Secured Reorganization Claims Repayment Plan Table (Ownership Retention)
- Attachment 13 — Preferential Reorganization Claims Payment Plan Table (Taxes and Other Public Charges)
- Attachment 14 — Preferential Reorganization Claims Repayment Plan Table (Labor related claims)
- Attachment 15 — General Reorganization Claims Repayment Plan Table
- Attachment 16 — General Reorganization Claims Repayment Plan Table (Claims with Conditions)
- Attachment 17 — General Reorganization Claims Repayment Plan Table (Claims under Guarantee)
- Attachment 18 — General Reorganization Claims Repayment Plan Table (Reorganization Claims under Secondary Filing)
- Attachment 19 — List of Inter-company Receivables
- Attachment 20 — List of Unfixed Secured Reorganization Claims
- Attachment 21 — Unfixed General Reorganization Claims List (Assessment)
- Attachment 22 — Unfixed General Reorganization Claims List (Pending Special Investigation Proceedings)
- Attachment 23-1 — List of Surviving Security Interests (Syndicated Loan—Factory Foundation)
- Attachment 23-2 — List of Non-Surviving Security Interests
- Attachment 23-3 — List of Purposes of Security Rights (Syndicated Loan—Factory Foundation)
- Attachment 24-1 — List of Surviving Security Interests (Lease)
- Attachment 24-2-1 to 15 — List of Purposes of Security Rights (Lease)
- Attachment 25 — List of Surviving Security Interests (Statutory Liens over Movables)
- Attachment 26 — List of Surviving Security Interests (Statutory Retention Rights)
- Attachment 27 — List of Surviving Security Interests (Ownership Retention)
- Attachment 28 — Common Benefit Claims Payment Records and Balance of Unpaid Common Benefit Claims Table
- Attachment 29 — Table of Amendment to the Articles of Incorporation of Elpida
- Attachment 30 — Sponsor Agreement

[*] Certain information in this document has been omitted and filed separately with the Securities and Exchange Commission. Confidential treatment has been requested with respect to the omitted portions.

FRONT-END MANUFACTURING SUPPLY AGREEMENT

This Front-End Manufacturing Supply Agreement (the "**Agreement**") is entered into as of July 31, 2013 by and between Micron Semiconductor Asia Pte. Ltd., a company with limited liability organized under the laws of Singapore, having an address of 990 Bendemeer Road, Singapore, 339942 ("**Recipient**") and Elpida Memory, Inc., a corporation organized under the laws of Japan with its principal place of business at 2-1, Yaesu 2-chome, Chuo-ku, Tokyo, 104-0028, Japan ("**Provider**"). Each of Recipient and Provider may be referred to individually as a "**Party**" and collectively as the "**Parties**".

WHEREAS, Provider filed a petition for commencement of corporate reorganization proceedings with the Court under the Corporate Reorganization Act of Japan on February 27, 2012, and on March 23, 2012, the Court issued an order to commence the Reorganization Proceedings;

WHEREAS, on July 2, 2012, Micron Technology, Inc. ("**MTI**"), the parent company of Recipient, and the Trustees of Provider entered into the Sponsor Agreement (as hereinafter defined), which provides for, among other things, MTI's acquisition of Provider and MTI's support of Provider's proposed plan of reorganization in connection with the Reorganization Proceedings;

WHEREAS, as contemplated by the Sponsor Agreement, the proposed plan of reorganization was initially submitted to the Court on August 21, 2012, the Court approved submission of the proposed plan to creditors on October 31, 2012, the creditors approved the plan on February 26, 2013 and on February 28, 2013, the Court issued an order approving the proposed plan (such plan, as so approved, and as may be amended from time to time, the "**Reorganization Plan**");

WHEREAS, as of the date hereof, pursuant to the Sponsor Agreement and the Reorganization Plan, MTI has become owner of one-hundred per cent (100%) of the equity of Provider, and, as a result, Provider has become part of a multinational group of companies of which Recipient is also a member, and which group is a leading provider of semiconductor solutions;

WHEREAS, the Sponsor Agreement contemplates that promptly following the Closing Date, and subject to receipt of any required approvals from the Trustees and the Court, MTI will implement the transition of Provider's business as promptly as practicable consistent with an orderly business transition and integration process to a cost plus model as described in Attachment 7-1 and Attachment 7-2 thereto (estimated to be completed within [*] after the Closing Date) with the goal of generating more stable operating cash flows to meet the requirements of Provider's business, including for payment of the Installment Payment obligations under the Reorganization Plan;

[*] Certain information in this document has been omitted and filed separately with the Securities and Exchange Commission. Confidential treatment has been requested with respect to the omitted portions.

WHEREAS, the transition of Provider to the cost-plus model entails a number of steps including, among other things, (i) the transfer of certain intellectual property by Provider to MTI pursuant to that certain Intellectual Property Assignment Agreement, dated as of the date hereof, (ii) execution and delivery by Provider and MTI of that certain Research and Development Engineering Services Agreement, as of the date hereof, (iii) execution and delivery by Provider and Recipient of that certain General Services Agreement, as of the date hereof, (iv) execution and delivery by Provider and Recipient of a back-end manufacturing services agreement, as of the date hereof, (v) execution and delivery by Provider and Akita Elpida Memory, Inc. ("**Akita**") of a back-end manufacturing services agreement, as of the date hereof, in substitution for the existing agreement between such parties, which will be terminated, and a general services agreement, as of the date hereof, (vi) execution and delivery by Akita and MTI of a research and development engineering services agreement, as of the date hereof, (vii) except as otherwise agreed by the Parties, the termination or assignment to Recipient or one of its Affiliates, effective on or prior to the Supply Commencement Date (defined below), of all of Provider's and its subsidiaries' other commitments for the sale of products to third parties, (viii) the sale of inventory held by Provider's subsidiaries, wherever located, and the sale of finished goods owned by Provider and located in Japan, in each case as of the Supply Commencement Date, to MTI or MTI's Affiliates on or promptly following the Supply Commencement Date under separate agreements, (ix) the consolidation of Provider's sales and marketing subsidiaries, including Provider's U.S. subsidiary, with MTI's global operations through merger, consolidation or transfer of all or substantially all their respective assets, as the case may be, (x) the transfer of all or substantially all of the assets and liabilities of Semiconductor Patent Corporation to Provider prior to the IP Transfer Date (as defined in the R&D Services Agreement) and (xi) execution and delivery by Provider and Recipient of this Agreement;

WHEREAS, Recipient desires to commit to purchase every month, and Provider desires to sell to Recipient every month, all Products manufactured by Provider, on the terms and conditions set forth herein commencing on the Supply Commencement Date; and

WHEREAS, Provider possesses the requisite experience, personnel and facilities to provide the Products to Recipient and is willing to provide such Products to Recipient on the terms set forth herein;

NOW THEREFORE, in consideration of the mutual covenants and agreements set forth herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties, the Parties covenant and agree as follows:

1 — DEFINITIONS AND INTERPRETATION

1.1 DEFINITIONS

For purposes of this Agreement, the following terms shall have the following meanings:

1.1.1 "**Affiliate**" means, with respect to any specified Person, any other Person that directly or indirectly, including through one or more intermediaries, controls or is controlled by, or is under common control, with such specified Person.

[*] Certain information in this document has been omitted and filed separately with the Securities and Exchange Commission. Confidential treatment has been requested with respect to the omitted portions.

1.1.2 "**Agreement**" means this Agreement, including any and all Annexes, Appendices or Exhibits hereto, and as amended from time to time.

1.1.3 "**Arm's Length Profit Percentage**" means such appropriate mark-up as mutually agreed upon from time-to-time by the Parties in writing (electronic, facsimile or otherwise) in accordance with arm's length principles and the most recent transfer pricing comparable analysis obtained by Recipient, and in a manner consistent and in accordance with the Sponsor Agreement. Factors to be considered in determining the Arm's Length Profit Percentage shall include overall market conditions, the profitability of comparable independent enterprises engaged in comparable transactions and the functions performed, risks assumed, and assets utilized by each Party, respectively. The Parties agree that the initial Arm's Length Profit Percentage as of the Supply Commencement Date will be set by Recipient based on and consistent with a recent transfer pricing comparable analysis obtained by Recipient and shall be at least [*]%. Any subsequent adjustments to the Arm's Length Profit Percentage will be made in accordance with Sections 2.2.3 and 2.2.4.

1.1.4 **"Force Majeure Event**" means any act of God, fire, flood, earthquake, tsunami, accident, riot, war, act of terrorism, act of government, embargo, or other significant difficulty which significant difficulty is beyond the reasonable control and without the fault or negligence of the applicable Party that, in the case of Provider, materially and adversely affects (a) Provider's manufacturing operations or the products produced by Provider, in each case, taken as a whole, or (b) the supply of products by Provider to Recipient, taken as a whole, or, in the case of Recipient, causes Recipient to be unable to perform its obligations under this Agreement. For purposes of this definition, the Parties agree that fluctuations in currency exchange rates or in DRAM prices, strike, lockout or other labor dispute, or general deterioration in the economy or in the economic conditions prevalent in the semiconductor memory industry shall not constitute a "difficulty which is beyond the reasonable control" of the applicable Party.

1.1.5 "**General Services Agreement**" means that certain General Services Agreement executed and delivered by Provider and Recipient as of the date hereof, as the same may be amended from time to time.

1.1.6 **"Initial Products"** means any wafers and components (finished or unfinished) owned by Provider as of the Supply Commencement Date that are located as of such date outside Japan.

1.1.7 "**Intellectual Property Rights**" means any or all of the following and all rights in, arising out of, or associated therewith: (i) any and all U.S. and foreign patents issued by the patent-granting authority in any country in the world, together with any and all reissues, divisionals, renewals, extensions, provisionals, continuations, continuations-in-part, reexaminations, post-grant reviews, foreign counterparts or equivalents of any of the foregoing, wherever and whenever existing; (ii) all inventions, developments, discoveries, improvements, trade secrets, proprietary information, know-how, technology, software, technical data, and all documentation embodying or evidencing any of the foregoing; (iii) copyrights (including the rights under Articles 27 and 28 of the Japanese Copyright Act), copyright registrations and applications therefor and all other rights corresponding thereto throughout the world; (iv) mask

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works, mask work registrations and applications therefor, and any equivalent or similar rights in semiconductor masks, layouts, architectures or topology; (v) industrial designs and any registrations and applications therefor throughout the world; (vi) all rights in databases and data collections throughout the world; and (vii) any similar, corresponding or equivalent rights to any of the foregoing anywhere in the world.

1.1.8 "**Licensed Products**" shall mean all apparatuses, devices and products of whatever kind or nature.

1.1.9 "**Manufacturing Costs**" means, when used with respect to any Products, all of Provider's costs of goods sold as determined based on Japanese statutory accounting principles and in accordance with Provider's internal accounting policies and procedures, attributable to such Products. Such costs shall (a) include the costs described in Section 2 of Exhibit A of Attachment 7-1 of the Sponsor Agreement, and (b) exclude Reimbursable Costs (as defined below).

1.1.10 **"Manufacturing Supply"** means the procurement, manufacturing, processing, sorting and conversion of materials into Products and the related packaging and delivery of such Products.

1.1.11 "**Manufacturing Supply Fee**" means the fee to be paid by Recipient to Provider in accordance with Section 2.2.

1.1.12 "**Manufacturing Supply Fee Offsets**" means, as of any applicable date, the sum of (a) revenue from the sale of Scrap materials in connection with the Manufacturing Supply and (b) gains or losses from the sale or disposal of fixed assets incurred by Provider in connection with the Manufacturing Supply, in each case, received or recognized after the date of this Agreement, to the extent not previously applied in reduction of the Manufacturing Supply Fee, and only to the extent such amounts are not included as R&D Service Fee Offsets (as such term is defined in the R&D Services Agreement) or as General Services Fee Offsets (as defined in the General Services Agreement).

1.1.13 "**Person**" means any natural person, corporation, joint stock company, limited liability company, association, partnership, firm, joint venture, organization, business, trust, estate or any other entity or organization of any kind or character.

1.1.14 "**Products**" means (i) any wafers manufactured by Provider and any components manufactured by Provider from wafers manufactured by Provider, in each case after the Supply Commencement Date that are completed in accordance with Orders (defined below) as specified by Recipient and (ii) Initial Products.

1.1.15 "**Product Supplies**" means all materials and other components necessary for the manufacture of the Products.

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1.1.16 "**R&D Services Agreement**" means that certain Research and Development Engineering Services Agreement executed and delivered by Provider and MTI as of the date hereof, as the same may be amended from time to time.

1.1.17 "**Reimbursable Costs**" means (i) all subcontracting costs for back-end manufacturing services and (ii) all damages paid by Provider arising under or relating to its performance or breach of obligations hereunder.

1.1.18 "**Scrap**" means all scrap, broken wafers/parts and other remnants resulting from the provision of the Manufacturing Supply.

1.1.19 [Reserved].

1.1.20 "**Specifications**" means Recipient's reasonable written specifications, standards and criteria relating to the Products or their manufacture, as communicated by Recipient to Provider in writing from time to time.

1.1.21 "**Sponsor Agreement**" means that Agreement on Support of Reorganization Companies by and between MTI and Nobuaki Kobayashi and Yukio Sakamoto as trustees of the Reorganization Company (as defined therein) and the Akita Reorganization Company (as defined therein), dated July 2, 2012, as amended through the date hereof, and as may be further amended from time to time in accordance with its terms.

1.1.22 "**Supply Commencement Date**" means the first date on which both: (i) the manufacturing, sales and other operational computing systems in use at Provider as of the date of this Agreement have been converted to MTI's Enterprise Resources Planning System, as reasonably determined by MTI (such conversion estimated to be completed within [*] after the Closing Date); and (ii) all required approvals from the Trustees and the Court for the transition to the cost-plus model and related integration actions have been obtained (or receipt of such approvals has been waived by MTI).

1.1.23 "**Third Party**" means any Person other than Recipient, Provider, and their respective Affiliates.

1.1.24 "**Title Transfer Point**" means the point in international waters which is the first point where shipped Product is outside the territorial waters of Japan.

1.1.25 "**Trademarks**" means all trademarks, trade names, trade dress and service marks, and applications and registrations for any of the foregoing.

1.1.26 "**Trustees**" means the Initial Trustees, for so long as they are serving as trustees of Both Reorganization Companies, and any other person appointed by Both Companies' Courts as a trustee of Both Reorganization Companies after the Execution Date, but excluding the Business Trustee.

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In addition, any capitalized term used herein but not defined shall have the meaning ascribed to such term in the Sponsor Agreement, unless the context otherwise requires.

1.2 INTERPRETATION

Unless the context requires otherwise, (i) all references to Sections, Articles, Exhibits, Appendices or Schedules are to Sections, Articles, Exhibits, Appendices or Schedules of or to this Agreement, (ii) each accounting term not otherwise defined in this Agreement has the meaning commonly applied to it in accordance with Japanese statutory accounting principles, (iii) words in the singular include the plural and vice versa, (iv) the terms "include," "includes" and "including" shall be deemed to be followed by the words "without limitation," and (v) the terms "herein," "hereof," "hereunder" and words of similar import mean references to this Agreement as a whole and not to any individual section or portion hereof. Unless otherwise denoted, all references to $ or dollar amounts are to the lawful currency of the United States of America, and all references to ¥ and yen are to the lawful currency of Japan. All references to "day" or "days" mean calendar days.

2 — AGREEMENTS AND COVENANTS

2.1 MANUFACTURING SUPPLY

2.1.1 **Product Supply; Orders**. Beginning on the Supply Commencement Date, (i) Recipient shall place one or more Orders (as defined below) every month for Products during the term of this Agreement, which Orders will specify whether and the extent to which Products will be wafers, components, probed, unprobed, assembled and/or tested and (ii) Provider shall provide to Recipient the Products manufactured pursuant to such Orders. All Products shall be ordered by such communication methods as Recipient may utilize from time to time, including written purchase orders, telephone orders, EDI and electronic mail (each such order, an **"Order**"). An Order will be deemed accepted by Provider unless written notification to amend the terms of the order is provided within ten (10) business days from the date of receipt of such Order. Recipient shall make efforts as much as possible to a reasonable extent to place Orders at least [*] days prior to shipment of the Products, and the Parties agree to work together in good faith to address any modifications of such Orders reasonably requested by Recipient.

2.1.2 **Estimates**. To help Provider plan its operations and make the necessary manufacturing and purchase arrangements, Recipient agrees that on a periodic basis, as agreed upon from time-to-time by the Parties, it shall furnish to Provider estimates of Recipient's future need for the Products. Such estimates shall not be binding on either Party, but will be used for information purposes only.

2.1.3 **Commitment to Purchase**. Each month, (i) Recipient or its Affiliates shall, to the extent within their control, cause Provider to complete the manufacture of Products and to ship such Products pursuant to Orders placed by Recipient, and (ii) Recipient shall purchase all Products manufactured and shipped pursuant to such Orders. Promptly following the Supply Commencement Date, Recipient shall place an Order for all of the Initial Products.

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2.1.4 **Exclusivity**. From and after the Supply Commencement Date, unless consented to in writing by Recipient or MTI, Provider shall manufacture products exclusively for Recipient and any of Recipient's Affiliates designated by Recipient; provided, that, in the event this Agreement is terminated by Provider pursuant to Section 7.2.3.2 hereof, Provider may continue to manufacture products but may not sell such products to any Person other than MTI, any of MTI's Affiliates designated by MTI or any other Person consented to in writing by MTI, unless and until the Sponsor Agreement has been terminated in accordance with Article 24.1(3) or Article 24.6 thereof. Nothing herein shall be interpreted as granting Provider an exclusive right to manufacture the Products for Recipient. [*].

2.2 PRICE, INVOICING AND PAYMENTS

2.2.1 **Price and Invoicing**. Upon each shipment of Products, Provider will invoice Recipient the Manufacturing Supply Fee for such Products. The Manufacturing Supply Fee with respect to any Products shipped shall be equal to: (i) Manufacturing Costs, plus (ii) an Arm's Length Profit Percentage applied to the Manufacturing Costs, plus (iii) Reimbursable Costs, minus (iv) the Manufacturing Supply Fee Offsets, in each case where applicable, with each such amount calculated with respect to such Products. The Parties acknowledge that, in practice, the Manufacturing Supply Fee amounts invoiced will be based on good faith estimates in a manner consistent with customary practices, and appropriate adjustments will be made in accordance with the second paragraph of Section 2.2.3.

2.2.2 **Invoicing and Time of Payments**. Recipient shall pay Provider's invoices issued on or prior to December 31, 2016, within [*] days of the invoice date. For invoices issued after December 31, 2016, Recipient shall use its commercially reasonable efforts to gradually transition payment terms to [*] days of the invoice date. All invoices and payments shall be made in United States Dollars. On any amounts not paid within [*] days of when due, Provider may charge interest at the higher of (i) [*] or (ii) [*], whichever is higher, unless a lower rate is required under applicable law, in which event Provider may charge such lower rate.

2.2.3 **Arm's Length Profit Adjustments**. The Parties agree to periodically review the appropriateness of the Arm's Length Profit Percentage, taking into account all relevant facts and circumstances, including those factors set forth in Section 1.1.3 above. If the Parties mutually agree to change the Arm's Length Profit Percentage, they shall memorialize such changes in writing (electronic, facsimile or otherwise). The Parties may mutually agree to make such adjustments prospectively or retrospectively as necessary so that the profit earned will be based on the arm's length principle as defined in the most recent transfer pricing comparable analysis obtained by Recipient.

Promptly following the end of each month after the Supply Commencement Date, the Parties will review the amounts invoiced with respect to Products sold to Recipient during such month in relation to the actual Manufacturing Supply Fee with respect to the Products sold to Recipient during such month, and shall make appropriate adjustments, including, as applicable, debits or credits, to ensure that Provider receives the actual Manufacturing Supply Fee with respect to Products sold to Recipient during such month. Any such adjustments shall be made promptly,

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and may be implemented by means of additional payments, debit, a refund or a credit against future payments, or other reasonable means, in a subsequent period or periods.

2.2.4 **Adjustments by Tax Authorities**. Should relevant tax authorities determine that the Manufacturing Supply Fee does not represent an arm's length compensation, both Parties will work with such tax authorities to adjust the compensation in accordance with arm's length principles acceptable by each Party's respective tax authorities. The Parties agree to negotiate, in good faith, an equitable adjustment should such adjustments for prior years be required.

2.2.5 **Scrap Materials**. Recipient has the option to obtain the Scrap, used pilot wafers, and secondary silicon from Provider at no additional charge as the costs of these items are already included in the price of the Products. If Recipient exercises such option, Provider will ship the Scrap, used pilot wafers and/or secondary silicon to Recipient, and a commercial invoice will be prepared together with the shipment with an appropriate value for customs purposes only. If Recipient does not exercise this option, Provider will dispose of the Scrap, used pilot wafers and/or secondary silicon in accordance with Recipient's instruction.

2.3 TITLE; SHIPMENT; RISK OF LOSS

Provider shall retain title to all materials, work-in-process and finished Products, whether in die or wafer form, until such time as title for the Products passes to Recipient in accordance with this Section 2.3. Products shall be suitably packed for shipment in Provider's standard shipping cartons, marked for shipment to the destination specified in Recipient's Order, and (unless otherwise stated on the front side of the commercial invoice with respect to a specific Product purchase) delivered to Recipient's international carrier FCA Provider's facility in Hiroshima, Japan. Unless the Parties otherwise agree in writing, risk of damage or loss to the Products shall remain with Provider until Products are delivered to Recipient's international carrier, at which point risk of loss shall pass to Recipient. Title to the Products shall pass from the Provider to the Recipient when the Products pass the Title Transfer Point. Provider shall insure all Product Supplies, work-in-process and Products in its care, custody or control against loss or damage from perils covered by an "all risk" property insurance policy in the amount of the replacement cost of such Product Supplies, work-in-process and Products less the maximum yield loss allowance. The terms and conditions of the insurance shall not be altered, canceled or changed without Recipient's prior written consent, which consent shall not be unreasonably

withheld or delayed, or until ten (10) days after the termination or cancellation of this Agreement. Upon Recipient's request therefor, Provider shall furnish Recipient a copy of the certificate of such insurance coverage.

2.4 CERTAIN COVENANTS

2.4.1 Access to Records; Record Retention. Provider shall grant to Recipient or its representatives reasonable access to Provider's books and records. Provider shall, within ten (10) days of any request made by Recipient, furnish supporting data and documentation with respect to the components of the Manufacturing Supply Fee on any invoice.

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2.4.2 Procurement; Storage. Provider shall procure and store all Product Supplies in its own name and for its own account.

2.4.3 Direction of Manufacturing Operations. Provider and Recipient acknowledge and agree that the roles of the Business Trustee and the Trustees with respect to the operation of Provider following the Closing Date are as set forth in Article 17 of the Sponsor Agreement. In light of the commitments of Recipient hereunder, the Parties agree that, to the greatest extent possible consistent with the foregoing, in making business decisions that affect, directly or indirectly, Manufacturing Supply, the Business Trustee and the Trustees, if applicable, will consult with, and cause Provider to act in a manner consistent with guidance provided by, Recipient and its Affiliates, which guidance is not inconsistent with the Sponsor Agreement, including with respect to: (i) business plan development; (ii) product roadmap, including node transitions; (iii) capital expenditures, including timing and amount; (iv) loading; (v) material expenditures or commitments for Product Supplies; (vi) entry into material contracts affecting or relating to manufacturing of Products; (vii) subcontracting, directly or indirectly, any element of the manufacture of Products; (viii) employee-related actions such as hiring and separation; and (ix) the matters referred to in Attachment 17.8A to the Sponsor Agreement.

2.4.4 Change of Business; New Business. Without first obtaining Recipient's written consent, Provider shall not, and will not cause its respective subsidiaries to, (a) make or threaten to make any substantial change in the nature of its business, (b) carry on any business other than its business as currently performed, (c) discontinue any line of business, or (d) enter into agreements with third parties for business substantially similar to that which is contemplated by this Agreement.

2.4.5 Maintenance of Insurance. Provider shall maintain insurance policies and fidelity bonds with reputable insurers in such amounts and covering such risks as are consistent with normal industry practice for companies engaged in businesses similar to those of Provider in the same geographic region or regions with similar risks, or as otherwise reasonably requested by Recipient, including, without limitation, casualty, business interruption, earthquake and other similar insurance policies.

3 — INTELLECTUAL PROPERTY; TRADEMARKS; TRADE NAMES

3.1 ASSIGNMENT OF INTELLECTUAL PROPERTY

3.1.1 Work Product. All new or original Intellectual Property Rights created hereunder, and all Intellectual Property Rights obtained or acquired hereunder (including obtained or acquired through services provided by Provider's subsidiaries and/or permitted contractors) (collectively, "**Work Product IP**") shall be deemed created, obtained and/or acquired exclusively for and on behalf of Recipient, and Recipient shall own all rights, title and interest thereto without further consideration by Recipient (other than reimbursement of any costs of compensation to inventor employees required under applicable laws or under any applicable internal inventor compensation program to the extent not otherwise covered as a Manufacturing Cost or recovered or recoverable under the R&D Services Agreement or General Services Agreement). Provider

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may engage its wholly-owned subsidiaries to assist in the provision of the Manufacturing Supply so long as such subsidiaries have assigned all Intellectual Property Rights arising from such engagement to Provider and are under an obligation of confidentiality at least as protective of Recipient's Confidential Information as the confidentiality provisions in this Agreement. All Intellectual Property Rights created, obtained or acquired by Provider after the date of this Agreement that are not created, obtained or acquired pursuant to the R&D Services Agreement shall be deemed Work Product IP hereunder. Provider hereby assigns, transfers and conveys to Recipient all rights, title and interests in and to the foregoing Work Product IP. For the avoidance of doubt, the Parties acknowledge that any Intellectual Property Rights created, obtained or acquired by Provider after termination of this Agreement will not be deemed Work Product IP hereunder.

3.1.2 Further Actions. During and after the term of this Agreement, upon the request of Recipient and without further consideration, Provider shall take such further actions including, without limitation, the execution and delivery of instruments of conveyance and the securing of all waivers of and agreements not to exercise any moral (or equivalent) rights as Recipient might deem appropriate to give full effect to this Section 3. Provider shall not exhibit, deliver or disclose any of the work created hereunder to any Third Party or use such work, or any part thereof, for any other purpose, without Recipient's advance written consent.

3.1.3 Third Party Infringement.

3.1.3.1 If at any time during the term of this Agreement, Provider becomes aware of a Third Party challenging or infringing upon any of Recipient's or any of its Affiliates' Intellectual Property Rights, Provider shall immediately notify Recipient or an Affiliate of Recipient designated by Recipient (the "**Designated Affiliate**") in writing of such action, and shall, as requested by and at the expense of Recipient or its Designated Affiliate, cooperate with Recipient or its Designated Affiliate in the defense of Recipient's or any of its Affiliates' Intellectual Property Rights.

3.1.3.2 Should Provider receive notice that the Products or any manufacturing process used to manufacture the Products infringes or misappropriates any Third Party proprietary or intellectual property rights, including any offer of a license to Provider for any Third Party intellectual property, Provider shall immediately provide such notice to Recipient or its Designated Affiliate. Upon receipt of such notice by Recipient or its Designated Affiliate, Recipient or its Designated Affiliate shall take responsibility for responding to such notice, and Recipient or its Designated Affiliate, subject to the following terms and conditions, will defend Provider, at its own expense, against any claim or suit brought against Provider by any Third Party alleging that the Products or any manufacturing process used to manufacture the Products, infringes or misappropriates any Third Party proprietary or intellectual property rights ("**IP Claim**").

3.1.3.3 Provider agrees that Recipient or its Designated Affiliate shall have the sole right to defend and/or settle all IP Claims, in litigation or otherwise, and Provider shall provide Recipient or its Designated Affiliate with all reasonably requested assistance and cooperation in the defense of any IP Claim.

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3.1.4 Retained License.

3.1.4.1 Notwithstanding the assignment, transfer, and conveyance of the Work Product IP by Provider to Recipient set forth in Section 3.1.1, Provider shall retain, as of the date of this Agreement and up to the earlier of (a) the Supply Commencement Date and (b) the date this Agreement terminates in accordance with its terms, a fully-paid, worldwide, irrevocable, non-transferable, non-exclusive, royalty-free license, without the right to sublicense Third Parties under all Work Product IP, to make, use, sell, offer for sale, and import or export the Licensed Products made by or, subject to Section 3.1.4.3, for Provider, and to use any method or process in the manufacture of such Licensed Products.

3.1.4.2 The retained license described in Section 3.1.4.1 above shall endure as to all Licensed Products made by or for Provider, or with respect to products with respect to which substantial preparations were made for their manufacture by or for Provider, prior to the earlier of (a) the Supply Commencement Date and (b) the date this Agreement terminates in accordance with its terms.

3.1.4.3 The retained license described in Section 3.1.4.1 above shall not include the retention of any right for Provider to have products made by any Third Party other than Rexchip Electronics Corporation ("**Rexchip**"), and in the case of Rexchip, such have made right shall be limited to the manufacture by Rexchip of products, the complete design for which is provided by Provider to Rexchip, and which products are marked by Rexchip with Provider trademarks, trade names or other commercial indicia, and thereafter shipped directly to Provider, or to customers of Provider pursuant to purchase orders or other contracts entered into by and between Provider and such customers.

3.2 TRADEMARK USE AND SUBSTITUTION

Provider shall fully comply with all guidelines, if any, communicated by Recipient concerning the use of Recipient's Trademarks including, without limitation, Trademarks assigned to Recipient by Provider ("**Recipient Trademarks**"). Upon reasonable prior written notice to Provider, Recipient may substitute alternative marks for any or all Recipient Trademarks.

3.3 QUALITY CONTROL

Provider agrees to maintain the quality of the Products used in conjunction with Recipient Trademarks at a level that meets or exceeds industry standards and the Specifications provided by Recipient. Provider shall supply Recipient with suitable samples of the Products and/or Provider's use of Recipient Trademarks in connection with the Products at any time upon reasonable notice from Recipient. Provider shall cooperate fully with Recipient to facilitate Recipient's review from time to time of Provider's use of Recipient Trademarks and of Provider's compliance with the quality standards described herein. Upon reasonable notice from

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Recipient, Provider shall remedy any deficiencies in its use of Recipient Trademarks and/or the quality of the Products used in conjunction with Recipient Trademarks.

3.4 NO OTHER MARKS

Other than Recipient Trademarks, Provider shall not affix any other trademark or other identifying information to the Products except as may be specified in writing by Recipient or as may be required by applicable law.

4 — WARRANTY

4.1 LIMITED WARRANTY

Provider warrants that the Products will comply with Recipient's Specifications; will be free from defects in material, design, workmanship and title which affect form, fit or function; and will function properly under ordinary use for a period of one (1) year from the date of delivery. EXCEPT AS EXPRESSLY SET FORTH HEREIN, PROVIDER MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. ALL WARRANTIES COVER ONLY DEFECTS ARISING UNDER NORMAL USE AND DO NOT INCLUDE MALFUNCTIONS OR FAILURES RESULTING FROM MISUSE, ABUSE, NEGLECT,

ALTERATION, MODIFICATION, OR IMPROPER INSTALLATION, OR REPAIRS BY ANYONE OTHER THAN PROVIDER, RECIPIENT, THEIR RESPECTIVE AFFILIATES OR THEIR RESPECTIVE AUTHORIZED AGENTS.

5 — CONFIDENTIALITY

Information disclosed by Recipient and Provider hereunder shall be deemed to be "Confidential Information" under, and as such shall be subject to the terms and conditions of, the Micron Wholly-Owned Subsidiary Mutual Nondisclosure Agreement between MTI, on the one hand, and Provider, on the other hand, effective on even date herewith, as may be replaced or amended from time to time (the "**Confidentiality Agreement**"). Work Product IP shall be deemed to be "Micron Confidential Information" under, and as such shall be subject to the terms and conditions of, the Confidentiality Agreement. All Confidential Information disclosed by Recipient to Provider shall remain the exclusive property of Recipient. Except as otherwise provided by the Confidentiality Agreement, Provider shall not use the Confidential Information for any purpose other than to perform its obligations under this Agreement or otherwise for the benefit of Recipient. The obligations hereunder shall be in addition to and not reduce the obligations under the Confidentiality Agreement. If the Confidentiality Agreement expires without being replaced prior to the expiration of this Agreement, the Confidentiality Agreement shall remain in effect with respect to Confidential Information disclosed hereunder.

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6 — REPRESENTATIONS AND WARRANTIES

Each Party represents and warrants to the other Party that it has full capacity, legal and otherwise, to enter into and perform this Agreement, and this Agreement has been duly authorized and executed by a duly authorized representative of such Party. Each Party represents and warrants to the other Party that it has all necessary licenses, permits and consents required to enter into and perform this Agreement.

7 — TERM; TERMINATION

7.1 TERM

7.1.1 **Duration of Agreement**. This Agreement shall be effective from the date hereof until terminated in accordance with the terms hereof.

7.1.2 **Recipient Election**. If elected by Recipient at any time prior to the Supply Commencement Date, with respect to the period commencing on the effective date of such election until the Supply Commencement Date, the Parties agree they will make appropriate provisions as between the Parties, as reasonably determined by Recipient after consultation with Provider, to give effect to the economics of this Agreement as if the Supply Commencement Date had occurred on the effective date of such election and all manufacture, supply, shipment and purchases of products during such period had taken place in accordance with the terms of this Agreement after the occurrence of the Supply Commencement Date. Recipient may make the foregoing election by giving written notice thereof to Provider, and such notice shall specify the effective date of the election. The effective date of any such election shall be the first day of a calendar month following delivery of such written notice specified in such notice.

7.2 TERMINATION

This Agreement may be terminated by the Parties only as provided in Section 7.2.1 through 7.2.10 below.

7.2.1 **Mutual Agreement**. The Parties may terminate this Agreement at any time by mutual agreement in writing.

7.2.2. **Certain Breaches**. Recipient may terminate this Agreement if Provider (x) unreasonably fails to take any action or actions required to comply with any provision of this Agreement or (y) fails to take any action or actions consistent with the reasonable guidance and direction provided by Recipient or its Affiliates that directly or indirectly relates to manufacturing operations, products or supply, including with respect to the matters referred to in Section 2.4.3 above, which failure or failures, individually or in the aggregate, (I) materially and adversely affect, or is or are reasonably likely to materially and adversely affect, (a) Provider's manufacturing operations or the products produced by Provider, in each case, taken as a whole, or (b) the supply of products by Provider to Recipient, taken as a whole, or (II) results or is reasonably likely to result in Recipient not receiving material benefits to which it is entitled under any material provision hereunder, which failure or failures continue for 90

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days following written notice of such failure or failures from Recipient. For avoidance of doubt, for purposes of this Section 7.2.2, (i) the unreasonableness of any failure to take any action or actions required to comply with any provision of this Agreement and the reasonableness of any guidance and direction provided by Recipient or its Affiliate will be subject to and determined in accordance with the applicable provisions of the Sponsor Agreement (including Article 17), including whether such action or inaction is a violation of applicable law or legal regulation, (ii) this Section 7.2.2 shall not apply to any failure to take any action that occurs during a period when either (X) there is no Business Trustee designated by Sponsor unless Sponsor has petitioned the Court for the appointment of a reasonably qualified Business Trustee without success, or (Y) there is a Business Trustee designated by Sponsor unless the Sponsor has petitioned the Court to replace such Business Trustee with a reasonably qualified candidate without success, and (iii) an omission to act shall be deemed to be an action.

In the event Recipient has given Provider notice of failure or failures pursuant to the preceding paragraph, Recipient and Provider shall engage in discussions, which may include consultation with the Trustees, in a good faith effort to resolve the circumstances giving rise to such claimed failure or failures during the 90 day period following delivery of such notice.

7.2.3 Change of Control; [*].

7.2.3.1 If, other than as a result of the voluntary transfer by MTI of shares (including pursuant to a pledge of or other grant of a security interest in shares by MTI and attachment of shares by a Third Party), the issued and outstanding shares of Provider undergo a change in control, so that its status as a corporation owned or controlled, directly or indirectly, by MTI, ceases, or if MTI's direct or indirect ownership or control of Provider is materially and adversely impacted by extraordinary governmental action or by operation of law (it being understood that the restrictions on MTI's rights as a shareholder of Provider under the Corporate Reorganization Act and the Reorganization Plan do not constitute lack of control for purposes of this Section 7.2.3.1 and actions in accordance with the Sponsor Agreement or the Reorganization Plan shall not constitute extraordinary government action or operation of law that gives rise to a right for Recipient to terminate this Agreement pursuant to this Section 7.2.3.1), Recipient may, in its sole discretion, terminate this Agreement.

7.2.3.2 [*]

7.2.4 Reorganization Plan. Recipient may terminate this Agreement if the Reorganization Plan is amended, without MTI's prior written consent, in a manner that is, or would reasonably be expected to be, materially adverse to the interests of Recipient or its Affiliates (including Provider), individually or in the aggregate. Unless otherwise agreed in writing by the Recipient and Provider, this Agreement will terminate automatically if the order approving the Reorganization Plan is revoked or cancelled or if an order of abolition (*haishi*) of the Reorganization Proceedings is issued.

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7.2.5 Termination of Sponsor Agreement. Unless otherwise agreed in writing by the Recipient and Provider, this Agreement will terminate automatically upon the termination of the Sponsor Agreement pursuant to Article 24.1(3) or Article 24.6 of the Sponsor Agreement.

7.2.6 Completion of Installment Payments. Recipient may terminate this Agreement (a) at any time following payment in full of all Installment Payments or (b) subject to Court approval of such termination, after such time as sufficient funds have been provided to the Trustee from Provider, Recipient, any of their respective Affiliates, or a combination thereof to enable the payment in full of all Installment Payments.

7.2.7 Payment Guarantee. Subject to Court approval of such termination, Recipient may terminate this Agreement at any time after MTI has provided a payment guarantee of the remaining Installment Payments under the Both Companies' Reorganization Plans (in form and substance reasonably acceptable to the Trustees and the Court).

7.2.8 Force Majeure. Recipient may terminate this Agreement if, following the occurrence of a Force Majeure Event with respect to Provider and after Recipient has consulted with Trustees about the Force Majeure Event, the consultation of which shall be made in good faith and in a manner consistent with the purposes of the Sponsor Agreement, Provider fails to take action or actions consistent with the reasonable guidance and direction provided by Recipient or its Affiliates in good faith for the purpose of effecting a recovery from such Force Majeure Event, which failure or failures, individually or in the aggregate, materially and adversely affects, or are reasonably likely to materially and adversely affect, the ability to implement such recovery in a commercially reasonable manner, and which failure or failures, or material and adverse effect(s) continue for 90 days following written notice of such failure or failures from Recipient.

In the event Recipient has given Provider a notice of failure pursuant to the preceding paragraph, Recipient and Provider shall engage in discussions, which may include consultation with the Trustees, in a good faith effort to resolve the circumstances giving rise to such claimed failure or failures during the 90 day period following delivery of such notice.

Following a Force Majeure Event with respect to Provider that results in Provider being unable or failing to manufacture or ship Products, so long as Provider has used its reasonable best efforts to manufacture and ship Products hereunder, Recipient shall, unless otherwise agreed, continue to pay the Manufacturing Supply Fee (net of any proceeds received by Provider under casualty, business interruption or similar insurance policies) on a monthly basis as if purchases of Product had continued unaffected hereunder unless and until this Agreement is terminated in accordance with its terms.

7.2.9 Cross-Termination. Recipient may terminate this Agreement if either (a) the General Services Agreement is terminated in accordance with its terms or (b) the R&D Services Agreement is terminated in accordance with its terms (other than a termination by MTI pursuant to Section 17.2.2 thereof). If the General Services Agreement is terminated by Provider in accordance with its terms, Provider may terminate this Agreement.

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7.2.10 Notice of Termination. Any termination of this Agreement at the election of a Party pursuant to this Section 7.2 shall be effective upon delivery of written notice of such termination to the other Party.

7.3 LIABILITY AND ITS LIMITATIONS; SURVIVAL; NO FURTHER OBLIGATIONS

7.3.1 Liability and its Limitations. IN THE EVENT OF TERMINATION OF THIS AGREEMENT IN ACCORDANCE WITH ITS TERMS, NEITHER PARTY SHALL BE LIABLE TO THE OTHER PARTY BECAUSE OF SUCH TERMINATION FOR COMPENSATION, REIMBURSEMENT OR DAMAGES INCLUDING ON ACCOUNT OF THE LOSS OF PROSPECTIVE PROFITS OR ANTICIPATED SALES OR ON ACCOUNT OF EXPENDITURES, INVESTMENTS, LEASES OR COMMITMENTS IN CONNECTION WITH THE BUSINESS OR GOODWILL OF PROVIDER OR RECIPIENT. SUBJECT TO THE FOREGOING, ANY TERMINATION OF THIS AGREEMENT SHALL NOT AFFECT ANY RIGHTS OR LIABILITIES OF THE PARTIES WHICH HAVE ACCRUED UNDER THE TERMS OF THIS AGREEMENT PRIOR TO THE DATE OF SUCH TERMINATION, INCLUDING, BUT NOT LIMITED TO, LIABILITIES TO COMPENSATE DAMAGES ACCRUED PRIOR TO THE DATE OF SUCH

TERMINATION ARISING UNDER OR RELATING TO PERFORMANCE OR BREACH OF OBLIGATIONS UNDER THIS AGREEMENT. For the avoidance of doubt, this Section 7.3.1 shall not prevent a Party from claiming for damages accrued arising under or relating to the other Party's performance or breach of obligations under this Agreement, subject to the foregoing limitations; provided, further, that in no event shall any Party or its representatives (which, in the case of the Provider, shall include the Trustees under the Sponsor Agreement) receive a double recovery under this Agreement and any other agreement in connection with the same set of facts and circumstances.

7.3.2 **Survival of Certain Terms**. The provisions of Sections 3.1, 4 through 6, 7.3, 8 and 9 shall survive the termination or expiration of this Agreement for any reason. The provisions of Sections 2.1.4 and 2.4.4 shall survive the termination or expiration of this Agreement for any reason other than for a termination pursuant to Section 7.2.5; provided, that, in the event this Agreement is terminated pursuant to Section 7.2.3.2 or the last sentence of Section 7.2.4, Sections 2.1.4 and 2.4.4 will survive unless and until the Sponsor Agreement is terminated in accordance with Article 24.1(3) or Article 24.6 thereof, at which time said Sections 2.1.4 and 2.4.4 will terminate. All other rights and obligations of the Parties shall cease upon termination or expiration of this Agreement except for Recipient's obligation to pay for the Products delivered during the term of this Agreement, as well as any Products manufactured during the term of this Agreement but delivered thereafter (unless otherwise agreed by Recipient and Provider in writing).

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8 — GENERAL PROVISIONS

8.1 ENTIRE AGREEMENT

This Agreement is being entered into pursuant to MTI's commitments under Article 7.1 of the Sponsor Agreement, and does not purport to supersede any provision of the Sponsor Agreement. Subject to the foregoing, this Agreement sets forth the entire agreement and understanding between the Parties as to the subject matter hereof and supersedes and replaces all prior or contemporaneous agreements, written or oral, regarding such subject matter. In the event of any conflict between the provisions of this Agreement and any prior agreement between the Parties governing the disposition of Intellectual Property Rights, this Agreement shall control to the extent necessary to resolve such conflict. Except as provided in this Agreement, there are no conditions, representations, warranties, undertakings, promises, inducements or agreements whether direct or indirect, collateral, expressed or implied made by the Parties with respect to the subject matter hereof. No supplement, modification or waiver of this Agreement shall be binding unless executed in writing by authorized representatives of each Party.

8.2 OTHER CONTRACTUAL RELATIONSHIPS BETWEEN THE PARTIES

The Parties acknowledge they have or may have in the future other contractual relationships between them. It is both Parties' intentions and in both Parties' interest to keep separate the different contractual relationships between the Parties. Accordingly, the matters regulated in this Agreement shall in no way be affected by any term or condition other than those set forth in this Agreement. Notwithstanding the foregoing or any other provision herein to the contrary, in no event will any costs or expenses of Provider that are paid to Provider by Recipient hereunder be recovered or recoverable by Provider from Recipient or any of its Affiliates under any other agreement.

8.3 SEVERABILITY

The invalidity or unenforceability of any provision or any covenant of this Agreement in any jurisdiction shall not affect the validity or enforceability of such provision or covenant in any other jurisdiction or of any other provision or covenant hereof or herein contained, and any invalid provision or covenant shall be deemed to be severable. The Parties shall negotiate in good faith to replace any provision declared invalid or unenforceable with a new valid and enforceable provision that preserves the original intention of the Parties.

8.4 ASSIGNABILITY; SUCCESSORS AND ASSIGNS

No Party shall assign its rights, interests and/or obligations under this Agreement without the other Party's prior written consent; provided, however, Recipient may assign its rights, interests and/or obligations to MTI or an Affiliate of MTI, in which case, (i) such assignee shall become "Recipient" for all purposes hereunder from and after the effective date of such assignment, and (ii) the assignor shall not be released from its obligations under this Agreement unless and until such time as the assignor ceases to be an Affiliate of MTI. Subject to such limitation, this

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Agreement shall inure to the benefit of and be binding upon each Party and their respective legal representatives, successors and permitted assignees.

8.5 INDEPENDENT PARTIES

The relationship of the Parties hereunder is that of independent contractors, and nothing herein shall confer on either Party the status of employee, agent, partner or joint venture of the other Party. All financial obligations associated with Provider's business are the sole responsibility of Provider. All sales and other agreements between Provider and its customers are Provider's exclusive responsibility and will have no effect on Provider's obligations under this Agreement. Nothing in this Agreement shall authorize one Party to represent, or act in an agency relationship with respect to, the other Party. Provider has no authority, express or implied, by virtue of this Agreement to create any or incur any liability on Recipient's behalf.

8.6 NON-WAIVER

The failure of a Party to exercise any right, power or option hereunder or to insist upon the other Party's compliance with the terms and conditions hereof shall not constitute a waiver of such terms and conditions with respect to that or any subsequent breach nor a waiver by the non-breaching Party of its rights at any time thereafter to require strict compliance with all terms and conditions hereof, including the terms or conditions with respect to which such Party may have not insisted on full compliance.

8.7 TAXES

All taxes or other levies must be settled by the Party liable for payment in accordance with the provisions of this Agreement, or, if not provided for, in accordance with applicable laws.

8.8 FORCE MAJEURE

Neither Party shall be liable in damages, or except as expressly set forth in Section 7.2.8, shall be subject to termination of this Agreement by the other Party, for any delay or default in performing any obligation hereunder if that delay or default is due to any Force Majeure Event and without fault or negligence of that Party; provided that, in order to excuse its delay or default hereunder, a Party shall promptly notify the other of the occurrence or the cause, specifying the nature and particulars thereof and the expected duration thereof; and provided further that, after the termination of such occurrence or cause, the affected Party shall give prompt notice thereof to the other Party, specifying the date of such termination. All obligations of both Parties shall return to full force and effect upon the termination of such Force Majeure Event.

8.9 NOTICES

All notices, consents and approvals (hereinafter referred to as "**Notice**") permitted or required to be given hereunder shall be deemed to be sufficiently and duly given if written and delivered

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personally or sent by courier or transmitted by facsimile transmission or other form of recorded communication tested prior to transmission, addressed as follows:

If to Provider:

Elpida Memory, Inc.
2-1, Yaesu 2-chome
Chuo-ku
Tokyo 104-0028
Attn: [*]
Fax: [*]

and if to Recipient:

Micron Semiconductor Asia Pte. Ltd.
1 North Coast Drive
Singapore 757432
Attention: [*]
Facsimile: [*]

With a copy to:

Micron Semiconductor Asia Pte. Ltd.
1 North Coast Drive
Singapore 757432
Attention: [*]
Facsimile: [*]

Any Notice so given shall be deemed to have been received on the date of delivery if sent by courier, facsimile transmission or other form of recorded communication, as the case may be. Either Party may, from time to time, by Notice change its address for the purposes of this Agreement.

A copy of any Notice delivered by Recipient in accordance with Sections 7.1.2, 7.2.2, 7.2.8, 7.2.10 and 8.8 hereunder will be provided to the Trustee at Kobayashi & Associates Law Office, Kioicho Building 14F, 3-12, Kioicho, Chiyoda-ku, Tokyo 102-0094, Japan, facsimile: [*].

8.10 APPLICABLE LAW AND VENUE

This Agreement shall be governed by and construed in accordance with the laws of Japan, without giving effect to its conflicts of law principles. The U.N. Convention on Contracts for the International Sale of Goods is hereby expressly excluded from applying to any purchase of the Products hereunder. The Parties agree that any court located in Tokyo, Japan shall provide the

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exclusive judicial venue for any disputes concerning this Agreement or either Party's performance hereunder.

8.11 LANGUAGE

This Agreement is executed in the Japanese language, and shall be construed in accordance with the rules of grammar commonly associated with the construction of legal documents in the Japanese language (except as expressly provided herein). Even if this Agreement is translated into a language other than the Japanese language, only the Japanese language version is the official version of this Agreement, the Japanese language version shall always prevail over any translation in any language other than the Japanese language, and the translation may not be used as the basis for any interpretation of this Agreement.

8.12 FURTHER ASSURANCES

The Parties agree to do or cause to be done all acts or things necessary to implement and carry into effect this Agreement to its full extent.

8.13 COUNTERPARTS; EFFECTIVENESS

This Agreement may be signed in any number of counterparts and the signatures delivered by telecopy or in a scanned electronic file, each of which shall be an original, with the same effect as if the signatures were upon the same instrument and delivered in person.

8.14 EXPORT CONTROL

The Parties acknowledge that the transactions contemplated by this Agreement may be subject to the export laws and regulations of the Parties' home countries and hereby agree to comply with such laws and regulations.

8.15 AMENDMENT

Amendment to or modification of any provision whatsoever of this Agreement is valid only in case where it has been executed in a writing affixed with the name and seal of, or signature of, the representative of each of the Parties and has been approved by the Court, provided that no such Court approval shall be required for any such amendment or modification entered into in the ordinary course of business. For avoidance of doubt, and without limitation, amendments and modifications that pertain to ordinary course of business activities under this Agreement will be considered "entered into in the ordinary course of business."

9 — FOREIGN CORRUPT PRACTICES ACT COMPLIANCE

Neither Party, its subcontractors nor any of their respective officers, directors, employees or agents shall make any payment or give anything of value, directly or indirectly, to any government official (including any director, employee or agent of any government department, agency or instrumentality, political party or candidate or government- or state-owned enterprise)

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or official of any international organization, to influence his, her or its decision, or to gain any other advantage for either Party in connection with this Agreement. In addition, each Party represents and warrants that it does not act as a consultant, agent or representative for, and is otherwise not affiliated with, any government, government official, political party, or government- or state-owned enterprise, and shall advise the other Party promptly in writing prior to entering into any such relationship. Each Party shall provide, or shall cause to be provided, anti-corruption training to all of its officers, employees, agents and subcontractors involved with performance of this Agreement, and shall notify them of the requirements of this Section 9.

Each Party shall immediately notify the other Party if it has any reason to believe that a violation of this Section 9 has occurred or may likely occur. The Parties shall cooperate fully in any investigation of any such potential violation. If a violation has occurred, the violating Party shall immediately pay to the other Party an amount equal to the amount of the payment or the value of the gift that gives rise to such violation. The violating Party shall also indemnify, defend and hold harmless the other Party for all costs, losses and expenses arising out of such violation. Either Party may, either directly or through its authorized representatives, audit any and all of the other Party's records relating to the performance of this Agreement and interview any of the other Parties' officers, employees and agents for the purpose of determining whether there has been compliance with this Section 9. Either Party may also disclose this Agreement, and any facts relating to this Agreement, to any governmental body or agency in connection with any investigations or inquiries into compliance with this Section 9.

[*Signatures on following page*]

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IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date set forth above.

MICRON SEMICONDUCTOR ASIA PTE. LTD. **ELPIDA MEMORY, INC.**

/s/ Brian J. Shields
Signature

Brian J. Shields
Print name

Senior Managing Director and Chairman
Print title

/s/ Yukio Sakamoto
Signature

Yukio Sakamoto
Print name

Trustee
Print title

/s/ Nobuaki Kobayashi
Signature

Nobuaki Kobayashi
Print name

Trustee
Print title

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[*]

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RESEARCH AND DEVELOPMENT ENGINEERING SERVICES AGREEMENT

This Research and Development Engineering Services Agreement (this "**Agreement**") is entered into as of July 31, 2013 by and between Micron Technology, Inc., a Delaware corporation, with its principal place of business at 8000 S. Federal Way, Boise, Idaho 83707 ("**Recipient**") and Elpida Memory, Inc., a corporation organized and operating under the laws of Japan with its principal place of business at 2-1, Yaesu 2-chome, Chuo-ku, Tokyo, 104-0028, Japan ("**Provider**"). Each of Recipient and Provider may be referred to individually as a "**Party**" and collectively as the "**Parties**".

WHEREAS, Provider filed a petition for commencement of corporate reorganization proceedings with the Court under the Corporate Reorganization Act of Japan on February 27, 2012, and on March 23, 2012, the Court issued an order to commence the Reorganization Proceedings;

WHEREAS, on July 2, 2012, Recipient and the Trustees of Provider entered into the Sponsor Agreement (as hereinafter defined), which provides for, among other things, Recipient's acquisition of Provider and Recipient's support of Provider's proposed plan of reorganization in connection with the Reorganization Proceedings;

WHEREAS, as contemplated by the Sponsor Agreement, the proposed plan of reorganization was initially submitted to the Court on August 21, 2012, the Court approved submission of the proposed plan to creditors on October 31, 2012, the creditors approved the plan on February 26, 2013 and on February 28, 2013, the Court issued an order approving the proposed plan (such plan, as so approved, and as may be amended from time to time, the "**Reorganization Plan**");

WHEREAS, as of the date hereof, pursuant to the Sponsor Agreement and the Reorganization Plan, Recipient has become owner of one-hundred per cent (100%) of the equity of Provider, and as a result, Provider has become part of a multinational group of companies of which Recipient is also a member, and which group is a leading provider of semiconductor solutions;

WHEREAS, the Sponsor Agreement contemplates that promptly following the Closing Date, and subject to receipt of any required approvals from the Trustees and the Court, Recipient will implement the transition of Provider's business as promptly as practicable consistent with an orderly business transition and integration process to a cost plus model as described in Attachment 7-1 and Attachment 7-2 thereto (estimated to be completed within [*] after the Closing Date) with the goal of generating more stable operating cash flows to meet the requirements of Provider's business, including for payment of the Installment Payment obligations under the Reorganization Plan;

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WHEREAS, the transition of Provider to the cost-plus model entails a number of steps including, among other things, (i) the transfer of certain intellectual property by Provider to Recipient pursuant to that certain Intellectual Property Assignment Agreement, dated as of the date hereof (as it may be amended from time to time, the "**IP Assignment Agreement**"), (ii) execution and delivery by Provider and Recipient's subsidiary Micron Semiconductor Asia Pte. Ltd. ("**MSA**") of that certain Front-End Manufacturing Supply Agreement, as of the date hereof (as it may be amended from time to time, the "**Supply Agreement**"), (iii) execution and delivery by Provider and MSA of that certain General Services Agreement, as of the date hereof (as it may be amended from time to time, the "**General Services Agreement**"), (iv) execution and delivery by Provider and MSA of a back-end manufacturing services agreement, as of the date hereof, (v) execution and delivery by Provider and Akita Elpida Memory, Inc. ("**Akita**") of a back-end manufacturing services agreement, as of the date hereof, in substitution for the existing agreement between such parties, which will be terminated, and a general services agreement, as of the date hereof, (vi) execution and delivery by Akita and Recipient of a research and development engineering services agreement, as of the date hereof, (vii) except as otherwise agreed by the Parties, the termination or assignment to MSA or one of its Affiliates, on or prior to the Supply Commencement Date (defined below), of all of Provider's and its subsidiaries' other commitments for the sale of products to third parties, (viii) the sale of inventory held by Provider's subsidiaries, wherever located, and the sale of finished goods owned by Provider and located in Japan, in each case as of the Supply Commencement Date, to Recipient or Recipient's Affiliates on or promptly following the Supply Commencement Date under separate agreements, (ix) the consolidation of Provider's sales and marketing subsidiaries, including Provider's U.S. subsidiaries, with Recipient's global operations through merger, consolidation or transfer of all or substantially all their respective assets, as the case may be, (x) the transfer of all or substantially all of the assets and liabilities of Semiconductor Patent Corporation to Provider prior to the IP Transfer Date (as defined herein) and (xi) execution and delivery by Provider and Recipient of this Agreement;

WHEREAS, Recipient desires to obtain certain research and development services from Provider commencing on the date hereof, along with all newly-created Intellectual Property Rights associated with such services; and

WHEREAS, Provider desires to provide such research and development services to Recipient and assign ownership of all Intellectual Property Rights and other outputs of such services to Recipient.

NOW THEREFORE, the Parties agree as follows:

1. Definitions. In addition to the terms defined elsewhere in this Agreement, capitalized terms used in this Agreement shall have the respective meanings set forth below. In addition, any capitalized term used herein but not defined shall have the meaning ascribed to such term in the Sponsor Agreement, unless the context otherwise requires.

   1.1. "**Affiliate**" means, with respect to any specified Person, any other Person that directly or indirectly, including through one or more intermediaries, controls, or is controlled by, or is under common control with such specified Person.

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1.2. "**Arm's Length Profit Percentage**" means such appropriate mark-up as mutually agreed upon from time-to-time by the Parties in writing (electronic, facsimile or otherwise) in accordance with arm's length principles and the most recent transfer pricing comparable analysis obtained by Recipient, and in a manner consistent and in accordance with the Sponsor Agreement. Factors to be considered in determining the Arm's Length Profit Percentage shall include overall market conditions, the profitability of comparable independent enterprises engaged in comparable transactions and the functions performed, risks assumed, and assets utilized by each Party, respectively. The Parties agree that the initial Arm's Length Profit Percentage as of the Supply Commencement Date will be set by Recipient based on and consistent with a recent transfer pricing comparable analysis obtained by Recipient and shall be at least [*]%. Any subsequent adjustments to the Arm's Length Profit Percentage will be made in accordance with Sections 3.3 and 3.4.

1.3. "**Confidential Information**" has the meaning assigned to such term in the Confidentiality Agreement, as modified by Section 10.

1.4. "**Confidentiality Agreement**" has the meaning set forth in Section 10.

1.5. "**Governmental Entity**" means any governmental authority or entity, including any agency, board, bureau, commission, court, municipality, department, subdivision or instrumentality thereof, or any arbitrator or arbitration panel.

1.6. "**Intellectual Property Rights**" means any or all of the following and all rights in, arising out of, or associated therewith: (i) any and all U.S. and foreign patents issued by the patent-granting authority in any country in the world, together with any and all reissues, divisionals, renewals, extensions, provisionals, continuations, continuations-in-part, reexaminations, post-grant reviews, foreign counterparts or equivalents of any of the foregoing, wherever and whenever existing; (ii) all inventions, developments, discoveries, improvements, trade secrets, proprietary information, know-how, technology, software, technical data, and all documentation embodying or evidencing any of the foregoing; (iii) copyrights (including the rights under Articles 27 and 28 of the Japanese Copyright Act), copyright registrations and applications therefor and all other rights corresponding thereto throughout the world; (iv) mask works, mask work registrations and applications therefor, and any equivalent or similar rights in semiconductor masks, layouts, architectures or topology; (v) industrial designs and any registrations and applications therefor throughout the world; (vi) all rights in databases and data collections throughout the world; and (vii) any similar, corresponding or equivalent rights to any of the foregoing anywhere in the world.

1.7. "**IP Transfer Date**" has the meaning given to such term in the IP Assignment Agreement.

1.8. "**Licensed Products**" shall mean all apparatuses, devices and products of whatever kind or nature.

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1.9. "**Person**" means any natural person, corporation, joint stock company, limited liability company, association, partnership, firm, joint venture, organization, business, trust, estate or any other entity or organization of any kind or character.

1.10. "**R&D Costs**" means all of Provider's research and development expenses incurred by Provider in connection with the Services, based on Japanese statutory accounting principles and in accordance with Provider's internal accounting policies and procedures, (a) including, without duplication, the costs described in Section 3(a) of Exhibit A of Attachment 7-1 of the Sponsor Agreement and (b) excluding the following expense items and other income items:

(i) Interest income or expense;
(ii) Income taxes; and
(iii) Reimbursable Costs (as defined below).

1.11. "**R&D Services Fee**" means the fee to be paid by Recipient to Provider in accordance with Section 3.1.

1.12. "**R&D Services Fee Offsets**" means, with respect to any particular period, any credits or grants from any Governmental Entity or other Third Party, including non-recurring engineering (NRE) arrangements, in each case, attributable to such period, received or recognized after the date of this Agreement, to the extent not previously applied in reduction of the R&D Services Fee, and only to the extent such amounts are not included as Manufacturing Supply Fee Offsets (as such term is defined in the Supply Agreement) or as General Services Fee Offsets (as defined in the General Services Agreement).

1.13. "**Reimbursable Costs**" means (i) all subcontracting costs in respect of research and development services procured by Provider from a permitted Third Party or a subsidiary in connection with the Services and (ii) all damages paid by Provider arising under or relating to its performance or breach of obligations hereunder.

1.14. "**Services**" has the meaning set forth in Section 2.1.

1.15. "**Sponsor Agreement**" means that Agreement on Support of Reorganization Companies by and between Recipient and Nobuaki Kobayashi and Yukio Sakamoto as trustees of the Reorganization Company (as defined therein) and the Akita Reorganization Company (as defined therein), dated July 2, 2012, as amended through the date hereof, and as may be further amended from time to time in accordance with its terms.

1.16. "**Supply Commencement Date**" means the first date on which both: (i) the manufacturing, sales and other operational computing systems in use at Provider as of the date of this Agreement have been converted to Recipient's Enterprise Resources Planning System, as reasonably determined by Recipient (such conversion estimated to be completed within [*] after the Closing Date); and (ii)

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all required approvals from the Trustees and the Court for the transition to the cost-plus model and related integration actions have been obtained (or receipt of such approvals has been waived by Recipient).

1.17. "**Third Party**" means any Person other than Provider, Recipient, and their respective Affiliates.

1.18. "**Trustees**" means the Initial Trustees, for so long as they are serving as trustees of Both Reorganization Companies, and any other person appointed by Both Companies' Courts as a trustee of Both Reorganization Companies after the Execution Date, but excluding the Business Trustee.

2. Services; Warranty; Exclusivity.

2.1. Services. During the term of this Agreement, commencing on the IP Transfer Date, (i) from time-to-time, and not less than each month, Recipient agrees that it will direct Provider to perform for the benefit of Recipient certain research and development services (the "**Services**") and (ii) Provider agrees that it will perform the Services as reasonably directed by Recipient. Provider may engage its wholly-owned subsidiaries to assist in the provision of the Services so long as such subsidiaries have assigned all Intellectual Property Rights arising from such engagement to Provider and are under an obligation of confidentiality at least as protective of Recipient's Confidential Information as the confidentiality provisions in this Agreement. For clarification and avoidance of doubt, any services for which Recipient pays Provider's R&D Costs under this Agreement will be deemed Services, including any research and/or development undertaken by Provider pursuant to any joint/collaborative development programs. Provider warrants that when performing the Services, it will exercise that degree of care, skill and judgment that is commensurate with that which is normally exercised by prominent firms of international reputation performing services of a similar nature, but in no event less than reasonable care. During the term of this Agreement, Provider agrees to dedicate the entirety of its research and development resources, and to cause its wholly owned subsidiaries to dedicate the entirety of their research and development resources, to the Services and agrees not to provide, and to cause such subsidiaries not to provide, research and development services to any Third Party without consent from Recipient. Additionally, Provider shall not, and agrees that it will not, engage any contractors in connection with the Services without Recipient's prior written approval in each instance.

2.2. Cost Reduction Efforts. During the term of this Agreement, Provider agrees to undertake commercially reasonable steps to maximize the value of the Services to Recipient by, among other things:

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(i) Instituting and maintaining internal programs to reduce the costs of providing the Services;
(ii) Complying with Recipient's reasonable direction on capital investment, software and hardware procurement, and other issues intended to ensure compatibility of the Services with Recipient's global operations;
(iii) Instituting and maintaining Recipient's reasonable cost reduction initiatives generally applied to Recipient's global operations; and
(iv) Instituting and maintaining Recipient's reasonable targeted cost reduction measures applied to Provider's operations.

3. Payment of Fees.

3.1 Price and Invoicing. Provider shall invoice Recipient the R&D Services Fee at each month end. The R&D Services Fee with respect to each month shall be equal to (i) R&D Costs, plus (ii) an Arm's Length Profit Percentage applied to the R&D Costs, plus (iii) Reimbursable Costs, minus (iv) the R&D Services Fee Offsets, in each case, for such month.

3.2 Time of Payments. Recipient shall pay Provider's invoice within [*] days of the invoice date. All invoices and payments shall be made in United States Dollars. On any amounts not paid within [*] days of when due, Provider may charge interest at the higher of (i) [*] or (ii) [*] whichever is higher, unless a lower rate is required under applicable law, in which event Provider may charge such lower rate.

3.3 Arm's Length Profit Adjustments. The Parties agree to periodically review the appropriateness of the Arm's Length Profit Percentage in a manner consistent with the Sponsor Agreement, taking into account all relevant facts and circumstances, including those factors set forth in Section 1.2 above. If the Parties mutually agree to change the Arm's Length Profit Percentage, they shall memorialize such changes in writing (electronic, facsimile or otherwise). The Parties may make such adjustments prospectively or retrospectively as necessary so that the profit earned will be based on the arm's length principle as defined in the most recent transfer pricing comparable analysis obtained by Recipient.

The Parties will periodically review the R&D Services Fee paid in relation to the actual R&D Costs and shall make any appropriate adjustments to the R&D Services Fee and profits earned to comply with the terms of this Section 3.3. Additional payments, a refund, or a credit against future payments may be made in a subsequent period or periods, if necessary, to ensure consistency and compliance with the arm's length principles.

3.4 Adjustments by Tax Authorities. Should the relevant tax authorities determine that the R&D Services Fee does not represent an arm's length compensation, both Parties will work with such tax authorities to adjust the compensation in accordance with arm's-length principles acceptable by each Party's respective tax

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authorities. The Parties agree to negotiate, in good faith, an equitable adjustment should such adjustments for prior years be required.

4. Information. Recipient shall provide to Provider any reasonably necessary information concerning its business to allow Provider to perform the Services. Likewise, Provider shall provide promptly to Recipient information relating to the Services rendered by Provider, including all associated documentation, reasonably necessary or useful for Recipient to properly conduct its business and to obtain the full value of the Services.

5. [Reserved]

6. Term of Agreement.

6.1 Term. This Agreement shall be effective from the date hereof until terminated in accordance with the terms hereof; provided, that the operative terms hereof shall only become effective upon the IP Transfer Date.

6.2 Termination. This Agreement may be terminated by the Parties only as provided in Section 6.2(i) through 6.2(ix) or 17.2.2 below.

(i) Mutual Agreement. The Parties may terminate this Agreement at any time by mutual agreement in writing.

(ii) Material Breach. Recipient may terminate this Agreement if Provider (x) unreasonably fails to take any action or actions required to comply with any provision of this Agreement or (y) fails to take any action or actions consistent with the reasonable guidance and direction provided by Recipient or its Affiliates that directly or indirectly relates to manufacturing operations, products or supply, which failure or failures, individually or in the aggregate, (I) materially and adversely affect, or is or are reasonably likely to materially and adversely affect, (a) Provider's manufacturing operations or the products produced by Provider, in each case, taken as a whole, or (b) the supply of products by Provider to Recipient, taken as a whole, or (II) results or is reasonably likely to result in Recipient not receiving material benefits to which it is entitled under any material provision hereunder, which failure or failures continue for 90 days following written notice of such failure or failures from Recipient. For avoidance of doubt, for purposes of this Section 6.2(ii), (i) the unreasonableness of any failure to take any action or actions required to comply with any provision of this Agreement and the reasonableness of any guidance and direction provided by Recipient or its Affiliate will be subject to and determined in accordance with the applicable provisions of the Sponsor Agreement (including Article 17), including whether such action or inaction is a violation of applicable law or legal regulation, (ii) this Section 6.2(ii) shall not apply to any failure to take any action that occurs during a period when either (X) there is no Business Trustee designated by Recipient unless Recipient has petitioned the Court for the appointment of a reasonably qualified Business

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Trustee without success, or (Y) there is a Business Trustee designated by Recipient unless Recipient has petitioned the Court to replace such Business Trustee with a reasonably qualified candidate without success, and (iii) an omission to act shall be deemed to be an action.

In the event Recipient has given Provider notice of failure or failures pursuant to the preceding paragraph, Recipient and Provider shall engage in discussions, which may include consultation with the Trustees, in a good faith effort to resolve the circumstances giving rise to such claimed failure or failures during the 90 day period following delivery of such notice.

(iii) Change of Control. If, other than as a result of the voluntary transfer by Recipient of shares (including pursuant to a pledge of or other grant of a security interest in shares by Recipient and attachment of shares by a Third Party), the issued and outstanding shares of Provider undergo a change in control, so that its status as a corporation owned or controlled, directly or indirectly, by Recipient, ceases, or if Recipient's direct or indirect ownership or control of Provider is materially and adversely impacted by extraordinary governmental action or by operation of law (it being understood that the restrictions on Recipient's rights as a shareholder of Provider under the Corporate Reorganization Act and the Reorganization Plan do not constitute lack of control for purposes of this Section 6.2(iii) and actions in accordance with the Sponsor Agreement or the Reorganization Plan shall not constitute extraordinary government action or operation of law that gives rise to a right for Recipient to terminate this Agreement pursuant to this Section 6.2(iii)), Recipient may, in its sole discretion, terminate this Agreement.

(iv) Reorganization Plan. Recipient may terminate this Agreement if the Reorganization Plan is amended, without Recipient's prior written consent, in a manner that is, or would reasonably be expected to be, materially adverse to the interests of Recipient or its Affiliates (including Provider), individually or in the aggregate. Unless otherwise agreed in writing by the Recipient and Provider, this Agreement will terminate automatically if the order approving the Reorganization Plan is revoked or cancelled or if an order of abolition (*haishi*) of the Reorganization Proceedings is issued.

(v) Termination of Sponsor Agreement. Unless otherwise agreed in writing by Recipient and Provider, this Agreement will terminate automatically upon the termination of the Sponsor Agreement pursuant to Article 24.1(3) or Article 24.6 of the Sponsor Agreement.

(vi) Completion of Installment Payments. Recipient may terminate this Agreement (a) at any time following payment in full of all Installment Payments or (b) subject to Court approval of such termination, after such time as sufficient funds have been provided to the Trustee from Provider, Recipient, any of their respective Affiliates, or a combination thereof to enable the payment in full of all

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Installment Payments.

(vii) Payment Guarantee. Subject to Court approval of such termination, Recipient may terminate this Agreement at any time after Recipient has provided a payment guarantee of the remaining Installment Payments under the Both Companies' Reorganization Plans (in form and substance reasonably acceptable to the Trustees and the Court).

(viii) Cross-Termination. Recipient may terminate this Agreement if either (a) the Supply Agreement is terminated in accordance with its terms or (b) the General Services Agreement is terminated in accordance with its terms. If the Supply Agreement or the General Services Agreement is terminated by Provider, in each case, in accordance with its terms, Provider may terminate this Agreement.

(ix) Notice of Termination. Any termination of this Agreement at the election of a Party pursuant to this Section 6.2 or Section 17.2.2 shall be effective upon delivery of written notice of such termination to the other Party.

6.3 Survival; No Further Obligations

(i) [RESERVED].

(ii) Survival of Certain Terms. The provisions of Sections 6 through 17 shall survive the termination or expiration of this Agreement for any reason. All other rights and obligations of the Parties under this Agreement shall cease upon termination or expiration of this Agreement except for Recipient's obligation to pay for the Services provided during the term of this Agreement.

7. Relationship of the Parties. The relationship of the Parties hereunder is that of independent contractors, and neither Party is an employee, agent, partner or joint venture of the other Party by virtue of this Agreement. All persons employed by Provider, Provider's subsidiaries or by permitted subcontractors of Provider to perform the Services shall be the employees or agents of the Provider and not the employees or agents of Recipient. Provider shall not have the authority to make any commitment or enter into any contract on behalf of Recipient, without Recipient's prior express written authorization. All financial obligations associated with Recipient's business are the sole responsibility of Recipient. All financial obligations associated with Provider's business are the sole responsibility of Provider.

8. Assignment. Neither Party may assign or delegate its rights or obligations under this Agreement without the prior written consent of the other Party; provided, however, Recipient may assign its rights and obligations to an Affiliate of Recipient but shall not be released from its obligations under this Agreement. Subject to such limitation, this Agreement shall be binding on the successors and assigns of the Parties.

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9. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of Japan, without giving effect to its conflicts of law principles. The Parties agree that any court located in Tokyo, Japan shall provide the exclusive judicial venue for any disputes concerning this Agreement or either Party's performance hereunder.

10. Confidentiality. Information disclosed by Recipient and Provider hereunder shall be deemed to be "Confidential Information" under, and as such shall be subject to the terms and conditions of, the Micron Wholly-Owned Subsidiary Mutual Nondisclosure Agreement between Recipient, on the one hand, and Provider, on the other hand, effective on even date herewith, as may be replaced or amended from time to time (the "**Confidentiality Agreement**"). Work Product IP shall be deemed to be "Micron Confidential Information" under, and as such shall be subject to the terms and conditions of, the Confidentiality Agreement. All Confidential Information disclosed by Recipient to Provider shall remain the exclusive property of Recipient. Except as otherwise provided by the Confidentiality Agreement, Provider shall not use the Confidential Information for any purpose other than to perform its obligations under this Agreement or otherwise for the benefit of Recipient. The obligations hereunder shall be in addition to and not reduce the obligations under the Confidentiality Agreement. If the Confidentiality Agreement expires without being replaced prior to the expiration of this Agreement, the Confidentiality Agreement shall remain in effect with respect to Confidential Information disclosed hereunder.

11. Liability and its Limitations. IN THE EVENT OF TERMINATION OF THIS AGREEMENT IN ACCORDANCE WITH ITS TERMS, NEITHER PARTY SHALL BE LIABLE TO THE OTHER PARTY BECAUSE OF SUCH TERMINATION FOR COMPENSATION, REIMBURSEMENT OR DAMAGES INCLUDING ON ACCOUNT OF THE LOSS OF PROSPECTIVE PROFITS OR ANTICIPATED SALES OR ON ACCOUNT OF EXPENDITURES, INVESTMENTS, LEASES OR COMMITMENTS IN CONNECTION WITH THE BUSINESS OR GOODWILL OF PROVIDER OR RECIPIENT. SUBJECT TO THE FOREGOING, ANY TERMINATION OF THIS AGREEMENT SHALL NOT AFFECT ANY RIGHTS OR LIABILITIES OF THE PARTIES WHICH HAVE ACCRUED UNDER THE TERMS OF THIS AGREEMENT PRIOR TO THE DATE OF SUCH TERMINATION, INCLUDING, BUT NOT LIMITED TO, LIABILITIES TO COMPENSATE DAMAGES ACCRUED PRIOR TO THE DATE OF SUCH TERMINATION ARISING UNDER OR RELATING TO PERFORMANCE OR BREACH OF OBLIGATIONS UNDER THIS AGREEMENT. For the avoidance of doubt, this Section 11 shall not prevent a Party from claiming for damages accrued arising under or relating to the other Party's performance or breach of obligations under this Agreement, subject to the foregoing limitations; provided,

further, that in no event shall any Party or its representatives (which, in the case of the Provider, shall include the Trustees under the Sponsor Agreement) receive a double recovery under this Agreement and any other agreement in connection with the same set of facts and circumstances.

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12. Intellectual Property.

12.1 Work Product. All new or original Intellectual Property Rights created hereunder, and all Intellectual Property Rights obtained or acquired hereunder (including obtained or acquired through services provided by Provider's subsidiaries and/or permitted contractors) (collectively, "**Work Product IP**"), shall be deemed created, obtained, and/or acquired exclusively for and on behalf of Recipient, and Recipient shall own all rights, title and interests thereto without further consideration by Recipient. Provider hereby assigns, transfers and conveys to Recipient all rights, title and interests in and to the foregoing Work Product IP. For the avoidance of doubt, the Parties acknowledge that any Intellectual Property Rights created, obtained or acquired by Provider after termination of this Agreement will not be deemed Work Product IP hereunder.

12.2 Further Actions. During and after the term of this Agreement, upon the request of Recipient and without further consideration, Provider shall take such further actions including the execution and delivery of instruments of conveyance and the securing of all waivers of and agreements not to exercise any moral (or equivalent) rights as Recipient might deem appropriate to give full effect to this Section 12. Provider shall not exhibit, deliver or disclose any of the work created hereunder to any Third Party or use such work, or any part thereof, for any other purpose, without Recipient's advance written consent.

12.3 Third Party Infringement.

12.3.1 If at any time during the term of this Agreement, Provider becomes aware of a Third Party challenging or infringing upon any of Recipient's or any of its Affiliates' Intellectual Property Rights, Provider shall immediately notify Recipient or an Affiliate of Recipient designated by Recipient (the "**Designated Affiliate**") in writing of such action, and shall, as requested by and at the expense of Recipient or its Designated Affiliate, cooperate with Recipient or its Designated Affiliate in the defense of Recipient's or any of its Affiliates' Intellectual Property Rights.

12.3.2 Should Provider receive notice that the Products or any manufacturing process used to manufacture the Products infringes or misappropriates any Third Party proprietary or intellectual property rights, including any offer of a license to Provider for any Third Party intellectual property, Provider shall immediately provide such notice to Recipient or its Designated Affiliate. Upon receipt of such notice by Recipient or its Designated Affiliate, Recipient or its Designated Affiliate shall take responsibility for responding to such notice, and Recipient or its Designated Affiliate, subject to the following terms and conditions, will defend Provider, at its own expense, against any claim or suit brought against Provider by any Third Party alleging that the Products or any manufacturing process used to manufacture the Products, infringes or misappropriates any Third Party proprietary or intellectual property rights ("**IP Claim**").

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12.3.3 Provider agrees that Recipient or its Designated Affiliate shall have the sole right to defend and/or settle all IP Claims, in litigation or otherwise, and Provider shall provide Recipient or its Designated Affiliate with all reasonably requested assistance and cooperation in the defense of any IP Claim.

12.4 Retained License.

12.4.1 Notwithstanding the assignment, transfer, and conveyance of the Work Product IP by Provider to Recipient set forth in Section 12.1, Provider shall retain, as of the date hereof and up to the Supply Commencement Date, a worldwide, irrevocable, royalty free, non-transferable, non-exclusive license, without the right to sublicense Third Parties under all Work Product IP, to make, use, sell, offer for sale, and import or export Licensed Products made by or, subject to 12.4.3, for Provider, and to use any method or process in the manufacture of such Licensed Products.

12.4.2 The retained license described in Section 12.4.1 above, shall endure as to all Licensed Products made by or for Provider, or with respect to products with respect to which substantial preparations were made for their manufacture by or for Provider, prior to the Supply Commencement Date.

12.4.3 The retained license described in Section 12.4.1, above, shall not include the retention of any right for Provider to have products made by any Third Party other than Rexchip Electronics Corporation ("**Rexchip**"), and in the case of Rexchip, such have made right shall be limited to the manufacture by Rexchip of products, the complete design for which is provided by Provider to Rexchip, and which products are marked by Rexchip with Provider trademarks, trade names or other commercial indicia, and thereafter shipped directly to Provider, or to customers of Provider pursuant to purchase orders or other contracts entered into by and between Provider and such customers.

13. Amendments to Agreement. Amendment to or modification of any provision whatsoever of this Agreement is valid only in case where it has been executed in a writing affixed with the name and seal of, or signature of, the representative of each of the Parties and has been approved by the Court, provided that no such Court approval shall be required for any such amendment or modification entered into in the ordinary course of business. For avoidance of doubt, and without limitation, amendments and modifications that pertain to ordinary course of business activities under this Agreement will be considered "entered into in the ordinary course of business."

14. Notices. Any notice, communication or statement relating to this Agreement shall be in writing and deemed effective when delivered in person, by verified facsimile transmission, or by registered or certified mail, postage prepaid, return receipt requested, to the address of the respective Party below:

If to Provider:

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Elpida Memory, Inc.
2-1, Yaesu 2-chome
Chuo-ku, Tokyo
104-0028
Attn: [*]
Fax: [*]

and if to Recipient:

Micron Technology, Inc.
8000 S. Federal Way,
Boise, Idaho 83707
Attn: [*]
Fax: [*]

A copy of any notice delivered in accordance with Section 6.2(ii) or 6.2(ix) hereunder will be provided by the terminating party to the Trustee at Kobayashi & Associates Law Office, Kioicho Building 14F, 3-12, Kioicho, Chiyoda-ku, Tokyo 102-0094, Japan, facsimile: [*].

15. [Reserved]

16. Force Majeure. Provider shall not be liable for any delay in performance directly or indirectly caused by or resulting from any act of God, fire, flood, earthquake, tsunami, accident, riot, war, act of terrorism, act of government, embargo, or other significant difficulty which significant difficulty is beyond the reasonable control and without the fault or negligence of Provider. For purposes of this Section 16, the Parties agree that fluctuations in currency exchange rates or in DRAM prices, strike, lockout or other labor dispute, or general deterioration in the economy or in the economic conditions prevalent in the semiconductor memory industry shall not constitute a "difficulty which is beyond the reasonable control" of Provider.

17. General Provisions.

17.1. No Waiver. If in one or more instances either Party fails to insist that the other Party perform any of the terms of this Agreement, such failure shall not be construed as a waiver by such Party of any past, present, or future right granted under this Agreement, and the obligations of both Parties shall continue in full force and effect.

17.2. Severability.

17.2.1. The invalidity or unenforceability of any provision or any covenant of this Agreement in any jurisdiction shall not affect the validity or enforceability of such

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provision or covenant in any other jurisdiction or of any other provision or covenant hereof or herein contained, and any invalid provision or covenant shall be deemed to be severable. The Parties shall negotiate in good faith to replace any provision declared invalid or unenforceable with a new valid and enforceable provision that preserves the original intention of the Parties.

17.2.2. The Parties acknowledge and agree that the provisions of Section 12.1 hereof relating to Recipient's ownership of all rights, title and interest in and to all of the Work Product IP, and Provider's assignment, transfer and conveyance of all rights, title and interest in and to the Work Product IP to Recipient pursuant to said Section 12.1, constitute fundamental consideration for Recipient's willingness to enter this Agreement. If said Section 12.1, or any portion thereof, is deemed to be invalid or unenforceable, and the Parties are unable to agree to a replacement provision as contemplated by the last sentence of Section 17.2.1 hereof, then Recipient may elect to terminate this Agreement by delivery of written notice thereof to Provider as contemplated by Section 6.2(ix) hereof.

17.3. Taxes. All taxes or other levies must be settled by the Party liable for payment in accordance with the provisions of this Agreement, or, if not provided for, in accordance with the applicable laws.

17.4. Headings; Interpretation. All section headings herein are for convenience only and are in no way to be construed as part of this Agreement or as a limitation of the scope of the particular sections to which they refer. Unless the context requires otherwise, (1) all references to Sections, Articles, Exhibits, Appendices or Schedules are to Sections, Articles, Exhibits, Appendices or Schedules of or to this Agreement,

(2) each accounting term not otherwise defined in this Agreement has the meaning commonly applied to it in accordance with Japanese statutory accounting principles, (3) words in the singular include the plural and vice versa, (4) the terms "include," "includes" or "including" shall be deemed to be followed by the words "without limitation," and (5) the terms "herein," "hereof," "hereunder" and words of similar import mean references to this Agreement as a whole and not to any individual section or portion hereof. Unless otherwise denoted, all references to $ or dollar amounts are to the lawful currency of the United States of America, and all references to ¥ and yen are to the lawful currency of Japan. All references to "day" or "days" mean calendar days.

17.5. Compliance with Laws and Regulations. Provider shall observe all pertinent laws, ordinances, rules and regulations related to the delivery of the Services and shall procure and maintain in full force, at its sole expense, all registrations, permits, licenses and approvals that are required by law or governmental authority to perform the Services. Provider agrees to fully comply with Micron's Code of Business Conduct and Ethics as set forth at www.micron.com. Provider acknowledges and agrees Provider will maintain compliance with the Electronic Industry Code of Conduct as set forth at www.eicc.info, and agrees to apply the

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principles set forth therein with respect to performance of this Agreement and in particular with reference to non-discrimination of employees, combating bribery of domestic and foreign public officials, protection of international human rights and environmental responsibility. Provider agrees that violation of the Electronic Industry Code of Conduct will be a material breach of this Agreement.

17.6. Foreign Corrupt Practices Act Compliance**.** Neither Party, its subcontractors nor any of its officers, directors, employees or agents, shall make any payment or give anything of value, directly or indirectly, to any government official (including any director, employee or agent of any government department, agency or instrumentality, political party or candidate or government or state-owned enterprise) or official of any international organization, to influence his, her or its decision, or to gain any other advantage for such Party in connection with this Agreement. In addition, each Party represents and warrants that it does not act as a provider, agent or representative for, and is otherwise not affiliated with, any government, government official, political party, or government or state-owned enterprise and shall advise the other Party promptly in writing prior to entering into any such relationship. Both Parties shall provide, or shall cause to be provided, anti-corruption training to all of its officers, employees, agents and subcontractors involved with performance of this Agreement and notify them of the requirements of this Section 17.6.

Each Party shall immediately notify the other Party if it has any reason to believe that a violation of this Section 17.6 has occurred or may likely occur. The Parties shall cooperate fully in any investigation of any such potential violation. If a violation has occurred, the violating Party shall immediately pay to the other Party an amount equal to the amount of the payment or the value of the gift that gives rise to such violation. The violating Party shall also indemnify, defend and hold harmless the other Party for all costs, losses and expenses arising out of such violation. Either Party may, either directly or through its authorized representatives, audit any and all of the other Party's records relating to the performance of this Agreement and interview any of the other Party's officers, employees and agents for the purpose of determining whether there has been compliance with this Section 17.6. Either Party may also disclose this Agreement, and any facts relating to this Agreement, to any governmental body including the United States government and the government of the country where services are to be provided under this Agreement in connection with any investigations or inquiries into compliance with this Section 17.6.

17.7. Integration. This Agreement is being entered into pursuant to Recipient's commitments under Section 7.1 of the Sponsor Agreement, and does not purport to supersede any provision of the Sponsor Agreement. Subject to the foregoing, this Agreement sets forth the entire agreement and understanding between the Parties as to the subject matter hereof and supersedes and replaces all prior or contemporaneous agreements, written or oral, regarding such subject matter. In the event of any conflict between the provisions of this Agreement and any prior

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agreement between the Parties governing the disposition of Intellectual Property Rights, this Agreement shall control to the extent necessary to resolve such conflict.

17.8. Language. This Agreement is executed in the Japanese language, and shall be construed in accordance with the rules of grammar commonly associated with the construction of legal documents in the Japanese language (except as expressly provided herein). Even if this Agreement is translated into a language other than the Japanese language, only the Japanese language version is the official version of this Agreement, the Japanese language version shall always prevail over any translation in any language other than the Japanese language, and the translation may not be used as the basis for any interpretation of this Agreement.

17.9. Other Contractual Obligations between the Parties. The Parties acknowledge they have or may have in the future other contractual relationships between them. It is both Parties' intention to keep separate the different contractual relationships between the Parties. Accordingly, except as expressly provided herein, the matters regulated in this Agreement shall in no way be affected by any term or condition other than those set forth in this Agreement. Notwithstanding the foregoing or any other provision herein to the contrary, in no event will any costs or expenses of Provider that are paid to Provider by Recipient hereunder be recovered or recoverable by Provider from Recipient or any of its Affiliates under any other agreement.

[*The remainder of this page is intentionally blank.*]

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IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date set forth above.

MICRON TECHNOLOGY, INC.

/s/ Mark Durcan
Signature

D. Mark Durcan
Print name

Chief Executive Officer
Print title

ELPIDA MEMORY, INC.

/s/ Yukio Sakamoto
Signature

Yukio Sakamoto
Print name

Trustee
Print title

/s/ Nobuaki Kobayashi
Signature

Nobuaki Kobayashi
Print name

Trustee
Print title

[Translation]

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GENERAL SERVICES AGREEMENT

This General Services Agreement (the "**Agreement**") is entered into as of July 31, 2013 by and between Micron Semiconductor Asia Pte. Ltd., a company with limited liability organized under the laws of Singapore, having an address of 990 Bendemeer Road, Singapore, 339942 ("**Recipient**") and Elpida Memory, Inc., a corporation organized under the laws of Japan with its principal place of business at 2-1, Yaesu 2-chome, Chuo-ku, Tokyo, 104-0028, Japan ("**Provider**"). Each of Recipient and Provider may be referred to individually as a "**Party**" and collectively as the "**Parties**".

WHEREAS, Provider filed a petition for commencement of corporate reorganization proceedings with the Court under the Corporate Reorganization Act of Japan on February 27, 2012, and on March 23, 2012, the Court issued an order to commence the Reorganization Proceedings;

WHEREAS, on July 2, 2012, Micron Technology, Inc. ("**MTI**"), the parent company of Recipient, and the Trustees of Provider entered into the Sponsor Agreement (as hereinafter defined), which provides for, among other things, MTI's acquisition of Provider and MTI's support of Provider's proposed plan of reorganization in connection with the Reorganization Proceedings;

WHEREAS, as contemplated by the Sponsor Agreement, the proposed plan of reorganization was initially submitted to the Court on August 21, 2012, the Court approved submission of the proposed plan to creditors on October 31, 2012, the creditors approved the plan on February 26, 2013 and on February 28, 2013, the Court issued an order approving the proposed plan (such plan, as so approved, and as may be amended from time to time, the "**Reorganization Plan**");

WHEREAS, as of the date hereof, pursuant to the Sponsor Agreement and the Reorganization Plan, MTI has become owner of one-hundred per cent (100%) of the equity of Provider, and as a result, Provider has become part of a multinational group of companies of which Recipient is also a member, and which group is a leading provider of semiconductor solutions;

WHEREAS, the Sponsor Agreement contemplates that promptly following the Closing Date, and subject to receipt of any required approvals from the Trustees and the Court, MTI will implement the transition of Provider's business as promptly as practicable consistent with an orderly business transition and integration process to a cost plus model as described in Attachment 7-1 and Attachment 7-2 thereto (estimated to be completed within [*] after the Closing Date) with the goal of generating more stable operating cash flows to meet the requirements of Provider's business, including for payment of the Installment Payment obligations under the Reorganization Plan;

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WHEREAS, the transition of Provider to the cost-plus model entails a number of steps including, among other things, (i) the transfer of certain intellectual property by Provider to MTI pursuant to that certain Intellectual Property Assignment Agreement, dated as of the date hereof, (ii) execution and delivery by Provider and MTI of that certain Research and Development Engineering Services Agreement, as of the date hereof (as it may be amended from time to time, the "**R&D Services Agreement**"), (iii) execution and delivery by Provider and Recipient of that certain Front-End Manufacturing Supply Agreement, as of the date hereof (as it may be amended from time to time, the "**Supply Agreement**"), (iv) execution and delivery by Provider and Recipient of that certain Back-End Manufacturing Services Agreement, as of the date hereof (as it may be amended from time to time, the "**Back-End Manufacturing Agreement**"), (v) execution and delivery by Provider and Akita Elpida Memory, Inc. ("**Akita**") of a back-end manufacturing services agreement, as of the date hereof, in substitution for the existing agreement between such parties, which will be terminated, and a general services agreement, as of the date hereof, (vi) execution and delivery by Akita and MTI of a research and development engineering services agreement, as of the date hereof, (vii) except as otherwise agreed by the Parties, the termination or assignment to Recipient or one of its Affiliates, on or prior to the Supply Commencement Date (defined below), of all of Provider's and its subsidiaries' other commitments for the sale of products to third parties, (viii) the sale of inventory held by Provider's subsidiaries, wherever located, and the sale of finished goods owned by Provider and located in Japan, in each case as of the Supply Commencement Date, to MTI or MTI's Affiliates on or promptly following the Supply Commencement Date under separate agreements, (ix) the consolidation of Provider's sales and marketing subsidiaries, including Provider's U.S. subsidiaries, with MTI's global operations through merger, consolidation or transfer of all or substantially all their respective assets, as the case may be, (x) the transfer of all or substantially all of the assets and liabilities of Semiconductor Patent Corporation to Provider prior to the IP Transfer Date (as defined in the R&D Services Agreement) and (xi) execution and delivery by Provider and Recipient of this Agreement;

WHEREAS, Recipient is requesting Provider to perform certain Services (as defined below); and

WHEREAS, Provider is prepared and has the necessary resources to provide such Services to Recipient;

NOW THEREFORE, in consideration of the mutual covenants and agreements set forth herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties, the Parties covenant and agree as follows:

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1 - DEFINITIONS AND INTERPRETATION

1.1. DEFINITIONS

For the purposes of this Agreement, the following terms shall have the following meanings:

1.1.1. "**Affiliate**" means, with respect to any specified Person, any other Person that directly or indirectly, including through one or more intermediaries, controls or is controlled by, or is under common control, with such specified Person.

1.1.2. **"Agreement"** means this Agreement including any and all annexes, Appendices or Exhibits hereto, and as amended from time to time.

1.1.3. "**Arm's Length Profit Percentage**" means such appropriate mark-up as mutually agreed upon from time-to-time by the Parties in writing (electronic, facsimile or otherwise) in accordance with arm's length principles and the most recent transfer pricing comparable analysis obtained by Recipient, and in a manner consistent and in accordance with the Sponsor Agreement. Factors to be considered in determining the Arm's Length Profit Percentage shall include overall market conditions, the profitability of comparable independent enterprises engaged in comparable transactions and the functions performed, risks assumed, and assets utilized by each Party, respectively. The Parties agree that the initial Arm's Length Profit Percentage as of the Supply Commencement Date will be set by Recipient based on and consistent with a recent transfer pricing comparable analysis obtained by Recipient and shall be at least [*]%. Any subsequent adjustments to the Arm's Length Profit Percentage will be made in accordance with Sections 2.3.5 and 2.3.6.

1.1.4. "**Reimbursable Costs**" means (i) all subcontracting costs in respect of general services procured by Provider from a Third Party or a related party, (ii) all foreign currency losses and (iii) all damages paid by Provider arising under or relating to its performance or breach of obligations hereunder.

1.1.5. "**Services**" has the meaning set forth in Section 2.1.1 below.

1.1.6. "**Service Costs"** means all of Provider's general and administrative expenses incurred in connection with the Services [*] to the extent charged to Provider's statement of profit and loss (net of any offsetting items), based on Japanese statutory accounting principles and in accordance with Provider's internal accounting policies and procedures, (a) including, without duplication, the costs described in Section 4 of Exhibit A of Attachment 7-1 of the Sponsor Agreement and (b) excluding the following expense items and other income items:

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(i) Interest income or expense;
(ii) Income taxes;
(iii) Reimbursable Costs; and
(iv) any expenses or costs recovered or recoverable under the Supply Agreement, the R&D Services Agreement, or the Back-End Manufacturing Agreement.

1.1.7. "**Services Fee**" means the fee to be paid by Recipient to Provider in accordance with Section 2.3, in consideration of Provider providing the Services under this Agreement.

1.1.8. "**Services Fee Offsets**" means, with respect to any particular period, the sum of (a) any credits or grants from any Governmental Entity or other Third Party, and (b) foreign currency gains, in each case attributable to such period, received or recognized after the date of this Agreement, to the extent not previously applied in reduction of the Services Fee, and only to the extent such amounts are not included as Manufacturing Supply Fee Offsets (as such term is defined in the Supply Agreement) or as R&D Services Fee Offsets (as defined in the R&D Services Agreement).

1.1.9. "**Sponsor Agreement**" means that Agreement on Support of Reorganization Companies by and between MTI and Nobuaki Kobayashi and Yukio Sakamoto as trustees of the Reorganization Company (as defined therein) and the Akita Reorganization Company (as defined therein), dated July 2, 2012, as amended through the date hereof, and as may be further amended from time to time in accordance with its terms.

1.1.10. "**Supply Commencement Date**" means the first date on which both: (i) the manufacturing, sales and other operational computing systems in use at Provider as of the date of this Agreement have been converted to MTI's Enterprise Resources Planning System, as determined by MTI (such conversion estimated to be completed within [*] after the Closing Date); and (ii) all required approvals from the Trustees and the Court for the transition to the cost-plus model and related integration actions have been obtained (or receipt of such approvals has been waived by MTI).

1.1.11. "**Third Party**" means any Person other than Provider, Recipient, and their respective Affiliates.

1.1.12. "**Trustees**" means the Initial Trustees, for so long as they are serving as trustees of Both Reorganization Companies, and any other person appointed by Both Companies' Courts as a trustee of Both Reorganization Companies after the Execution Date, but excluding the Business Trustee.

In addition, any capitalized term used herein but not defined shall have the meaning ascribed to such term in the Sponsor Agreement, unless the context otherwise requires.

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1.2 INTERPRETATION

Unless the context requires otherwise, (1) all references to Sections, Articles, Exhibits, Appendices or Schedules are to Sections, Articles, Exhibits, Appendices or Schedules of or to this Agreement, (2) each accounting term not otherwise defined in this Agreement has the meaning commonly applied to it in accordance with Japanese statutory accounting principles, (3) words in the singular include the plural and vice versa, (4) the terms "include," "includes" and "including" shall be deemed to be followed by the words "without limitation," and (5) the terms "herein," "hereof," "hereunder" and words of similar import mean references to this Agreement as a whole and not to any individual section or portion hereof. Unless otherwise denoted, all references to $ or dollar amounts are to the lawful currency of the United States of America, and all references to ¥ and yen are to the lawful currency of Japan. All references to "day" or "days" mean calendar days.

2 - AGREEMENTS AND COVENANTS

2.1 OBJECT

2.1.1 Services. Commencing effective on the Supply Commencement Date, (i) from time-to-time, and not less than each month, Recipient agrees that it will direct Provider to perform for the benefit of Recipient certain general and administrative support services (the "**Services**") and (ii) Provider agrees that it will perform the Services as reasonably directed by Recipient.

The Services shall be reviewed periodically and aligned with actual circumstances and facts, which may change over the duration of this Agreement.

2.1.2 Rendering of Services. Provider hereby represents and warrants that it will use commercially reasonable efforts to provide high quality Services performed by highly qualified persons.

2.2 VALIDITY

This Agreement is effective as of the date hereof, and shall continue in force until terminated in accordance with its terms; provided, that the operative terms hereof shall only become effective upon the earlier of (a) the Supply Commencement Date and (b) the effectiveness of the election by Recipient provided for in Section 7.1.2 of the Supply Agreement.

2.3 PRICE, INVOICING AND PAYMENTS

2.3.1 Price and Invoicing. Provider will invoice Recipient the Services Fee at each month end. The Services Fee with respect to each month shall be equal to the sum of the (i) Provider's Service Costs plus (ii) an Arm's Length Profit Percentage applied to the

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Service Costs, plus (iii) Reimbursable Costs, minus (iv) Services Fee Offsets, in each case, for such month.

2.3.2 Time of Payments. Provider shall invoice and submit to Recipient a detailed statement itemizing the Service Costs on a monthly basis. Payment is due and payable within [*] days of Provider's accrual of the monthly amount invoiced. All invoices and payments shall be made in United States Dollars. On any amounts not paid within [*] days of when due, Provider may charge interest at the higher of (i) [*] or (ii) [*], whichever is higher, unless a lower rate is required under applicable law, in which event Provider may charge such lower rate.

2.3.3. Access to Records; Record Retention. Provider shall grant to Recipient or its representatives reasonable access to Provider's books and records. Provider shall, within ten (10) days of any request made by Recipient, furnish supporting data and documentation with respect to the Service Costs on any invoice.

2.3.4 Advance Payments. Provider may request and Recipient may agree to make advances against the Services Fee due in accordance with Section 2.3.1 above. The invoices under Section 2.3.1 above shall be offset by any such advances made by Recipient to Provider.

2.3.5 Arm's Length Profit Adjustments. The Parties agree to periodically review the appropriateness of the Arm's Length Profit Percentage, taking into account all relevant facts and circumstances, including those factors set forth in Section 1.1.2 above. If the Parties mutually agree to change the Arm's Length Profit Percentage, they shall memorialize such changes in writing (electronic, facsimile or otherwise). The Parties may make such adjustments prospectively or retrospectively as necessary so that the profit earned will be based on the arm's length principle as defined in the most recent transfer pricing comparable analysis obtained by Recipient.

The Parties will periodically review the prices paid in relation to the actual Services and shall make any appropriate adjustments to such prices and profits earned to comply with the terms of this Section 2.3.5. Additional payments, a refund or a credit against future payments may be made in a subsequent period or periods, if necessary, to ensure consistency and compliance with the arm's length principle.

2.3.6 Adjustments by Tax Authorities. Should relevant tax authorities determine that the Services Fee does not represent an arm's length compensation, both Parties will work with such tax authorities to adjust the compensation in accordance with arm's length principles acceptable by each Party's respective tax authorities. The Parties agree to negotiate, in good faith, an equitable adjustment should such adjustments for prior years be required.

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3 - CONFIDENTIALITY

Information disclosed by Recipient and Provider hereunder shall be deemed to be "Confidential Information" under, and as such shall be subject to the terms and conditions of, the Micron Wholly-Owned Subsidiary Mutual Nondisclosure Agreement between MTI, on the one hand, and Provider, on the other hand, effective on even date herewith, as may be replaced or amended from time to time (the "**Confidentiality Agreement**"). All Confidential Information disclosed by Recipient to Provider shall remain the exclusive property of Recipient. Except as otherwise provided by the Confidentiality Agreement, Provider shall not use the Confidential Information for any purpose other than to perform its obligations under this Agreement or otherwise for the benefit of Recipient. The obligations hereunder shall be in addition to and not reduce the obligations under the Confidentiality Agreement. If the Confidentiality Agreement expires without being replaced prior to the expiration of this Agreement, the Confidentiality Agreement shall remain in effect with respect to Confidential Information disclosed hereunder.

4 - REPRESENTATIONS AND WARRANTIES

Each Party represents and warrants to the other Party that it has full capacity, legal and otherwise, to enter into this Agreement and this Agreement has been duly authorized and executed by a duly authorized representative of such Party. Each Party represents and warrants to the other Party that it has all necessary licenses, permits and consents that it is required to obtain to enter into and to perform this Agreement.

5 - TERMINATION

5.1 TERMINATION

This Agreement may be terminated by the Parties only as provided in Section 5.1.1 through 5.1.9 below.

5.1.1 **Mutual Agreement.** The Parties may terminate this Agreement at any time by mutual agreement in writing.

5.1.2 **Material Breach**. Recipient may terminate this Agreement if Provider (x) unreasonably fails to take any action or actions required to comply with any provision of this Agreement or (y) fails to take any action or actions consistent with the reasonable guidance and direction provided by Recipient or its Affiliates that directly or indirectly relates to manufacturing operations, products or supply, which failure or failures, individually or in the aggregate, (I) materially and adversely affect, or is or are reasonably likely to materially and adversely affect, (a) Provider's manufacturing operations or the products produced by Provider, in each case, taken as a whole, or (b) the supply of products by Provider to Recipient, taken as a whole, or (II) results or is reasonably likely to result in Recipient not receiving material benefits to which it is entitled under any material provision hereunder, which failure or failures continue for

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90 days following written notice of such failure or failures from Recipient. For avoidance of doubt, for purposes of this Section 5.1.2, (i) the unreasonableness of any failure to take any action or actions required to comply with any provision of this Agreement and the reasonableness of any guidance and direction provided by Recipient or its Affiliate will be subject to and determined in accordance with the applicable provisions of the Sponsor Agreement (including Article 17), including whether such action or inaction is a violation of applicable law or legal regulation, (ii) this Section 5.1.2 shall not apply to any failure to take any action that occurs during a period when either (X) there is no Business Trustee designated by Sponsor unless Sponsor has petitioned the Court for the appointment of a reasonably qualified Business Trustee without success, or (Y) there is a Business Trustee designated by Sponsor unless the Sponsor has petitioned the Court to replace such Business Trustee with a reasonably qualified candidate without success, and (iii) an omission to act shall be deemed to be an action.

In the event Recipient has given Provider notice of failure or failures pursuant to the preceding paragraph, Recipient and Provider shall engage in discussions, which may include consultation with the Trustees, in a good faith effort to resolve the circumstances giving rise to such claimed failure or failures during the 90 day period following delivery of such notice.

5.1.3 **Change of Control; [*]**.

5.1.3.1 If, other than as a result of the voluntary transfer by MTI of shares (including pursuant to a pledge of or other grant of a security interest in shares by MTI and attachment of shares by a Third Party), the issued and outstanding shares of Provider undergo a change in control, so that its status as a corporation owned or controlled, directly or indirectly, by MTI, ceases, or if MTI's direct or indirect ownership or control of Provider is materially and adversely impacted by extraordinary governmental action or by operation of law (it being understood that the restrictions on MTI's rights as a shareholder of Provider under the Corporate Reorganization Act and the Reorganization Plan do not constitute lack of control for purposes of this Section 5.1.3.1 and actions in accordance with the Sponsor Agreement or the Reorganization Plan shall not constitute extraordinary government action or operation of law that gives rise to a right for Recipient to terminate this Agreement pursuant to this Section 5.1.3.1), Recipient may, in its sole discretion, terminate this Agreement.

5.1.3.2 [*]

5.1.4 **Reorganization Plan**. Recipient may terminate this Agreement if the Reorganization Plan is amended, without MTI's prior written consent, in a manner that is, or would reasonably be expected to be, materially adverse to the interests of Recipient or its Affiliates (including Provider), individually or in the aggregate. Unless otherwise agreed in writing by the Recipient and Provider, this Agreement will

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terminate automatically if the order approving the Reorganization Plan is revoked or cancelled or if an order of abolition (*haishi*) of the Reorganization Proceedings is issued.

5.1.5 **Termination of Sponsor Agreement**. Unless otherwise agreed in writing by Recipient and Provider, this Agreement will terminate automatically upon the termination of the Sponsor Agreement pursuant to Article 24.1(3) or Article 24.6 of the Sponsor Agreement.

5.1.6 **Completion of Installment Payments**. Recipient may terminate this Agreement (a) at any time following payment in full of all Installment Payments or (b) subject to Court approval of such termination, after such time as sufficient funds have been provided to the Trustee from Provider, Recipient, any of their respective Affiliates, or a combination thereof to enable the payment in full of all Installment Payments.

5.1.7 **Payment Guarantee**. Subject to Court approval of such termination, Recipient may terminate this Agreement at any time after MTI has provided a payment guarantee of the remaining Installment Payments under the Both Companies' Reorganization Plans (in form and substance reasonably acceptable to the Trustees and the Court)

5.1.8 **Cross-Termination.** Recipient may terminate this Agreement if either (a) the Supply Agreement is terminated in accordance with its terms or (b) the R&D Services Agreement is terminated in accordance with its terms (other than a termination by MTI pursuant to Section 17.2.2 thereof). If the Supply Agreement is terminated by Provider in accordance with its terms, Provider may terminate this Agreement.

5.1.9 **Notice of Termination**. Any termination of this Agreement at the election of a Party pursuant to this Section 5.1 shall be effective upon delivery of written notice of such termination to the other Party.

5.2 LIABILITY AND ITS LIMITATIONS; SURVIVAL; NO FURTHER OBLIGATIONS

5.2.1 **Liability and its Limitations**. IN THE EVENT OF TERMINATION OF THIS AGREEMENT IN ACCORDANCE WITH ITS TERMS, NEITHER PARTY SHALL BE LIABLE TO THE OTHER BECAUSE OF SUCH TERMINATION FOR COMPENSATION, REIMBURSEMENT OR DAMAGES INCLUDING ON ACCOUNT OF THE LOSS OF PROSPECTIVE PROFITS OR ANTICIPATED SALES OR ON ACCOUNT OF EXPENDITURES, INVESTMENTS, LEASES OR COMMITMENTS IN CONNECTION WITH THE BUSINESS OR GOODWILL OF PROVIDER OR RECIPIENT. SUBJECT TO THE FOREGOING, ANY TERMINATION OF THIS AGREEMENT SHALL NOT AFFECT ANY RIGHTS OR LIABILITIES OF THE PARTIES WHICH HAVE ACCRUED UNDER THE TERMS OF THIS AGREEMENT PRIOR TO THE DATE OF SUCH TERMINATION, INCLUDING, BUT NOT LIMITED TO, LIABILITIES TO COMPENSATE DAMAGES ACCRUED PRIOR TO THE DATE OF SUCH TERMINATION ARISING UNDER OR RELATING TO PERFORMANCE OR BREACH OF OBLIGATIONS

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UNDER THIS AGREEMENT. For the avoidance of doubt, this Section 5.2.1 shall not prevent a Party from claiming for damages accrued arising under or relating to the other Party's performance or breach of obligations under this Agreement, subject to the foregoing limitations; provided, further, that in no event shall any Party or its representatives (which, in the case of the Provider, shall include the Trustees under the Sponsor Agreement) receive a double recovery under this Agreement and any other agreement in connection with the same set of facts and circumstances.

5.2.2 **Survival of Certain Terms**. The provisions of Sections 3 through 7 shall survive the termination or expiration of this Agreement for any reason. All other rights and obligations of the Parties under this Agreement shall cease upon termination or expiration of this Agreement, other than Recipient's obligation to pay for the Services provided by Provider during the term of this Agreement.

6 — GENERAL PROVISIONS

6.1 ENTIRE AGREEMENT

This Agreement is being entered into pursuant to MTI's commitments under Article 7.1 of the Sponsor Agreement, and does not purport to supersede any provision of the Sponsor Agreement. Subject to the foregoing, this Agreement constitutes the entire Agreement between the Parties in connection to the subject matter hereof and replaces and supersedes all prior agreements, understandings, negotiations and discussions with respect to the subject matter hereof whether written, oral or implied. Except as provided in this Agreement, there are no conditions, representations, warranties, undertakings, promises, inducements or agreements whether direct or indirect, collateral, expressed or implied made by the Parties with respect to the subject matter hereof. No supplement, modification or waiver of this Agreement shall be binding unless executed in writing by authorized officers of each Party.

6.2 OTHER CONTRACTUAL RELATIONSHIPS BETWEEN THE PARTIES

The Parties acknowledge they have or may have in the future other contractual relationships between them. It is both Parties' intention to keep separate the different contractual relationships between the Parties. Accordingly, except as expressly provided herein, the matters regulated in this Agreement shall in no way be affected by any term or condition other than those set forth in this Agreement. Notwithstanding the foregoing or any other provision herein to the contrary, in no event will any costs or expenses of Provider that are paid to Provider by Recipient hereunder be recovered or recoverable by Provider from Recipient or any of its Affiliates under any other agreement.

6.3 SEVERABILITY

The invalidity or unenforceability of any provision or any covenant of this Agreement in any jurisdiction shall not affect the validity or enforceability of such provision or covenant in any other jurisdiction or of any other provision or covenant hereof or herein

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contained, and any invalid provision or covenant shall be deemed to be severable. The Parties shall negotiate in good faith in order to replace the provision declared invalid or unenforceable with a new valid and enforceable provision which preserves the original intention of the Parties.

6.4 ASSIGNABILITY; SUCCESSORS AND ASSIGNS

No Party shall assign its rights and obligations under this Agreement without the other Party's prior written consent; provided, however, Recipient may assign its rights, interests and/or obligations to MTI or an Affiliate of MTI, in which case, (i) such assignee shall become "Recipient" for all purposes hereunder from and after the effective date of such assignment, and (ii) the assignor shall not be released from its obligations under this Agreement unless and until such time as the assignor ceases to be an Affiliate of MTI. Subject to such limitation, this Agreement shall inure to the benefit of and be binding upon each Party and their respective legal representatives, successors and permitted assignees.

6.5 INDEPENDENT PARTIES

Provider shall in all matters relating to this Agreement act as an independent contractor. Provider and its employees are not agents, nor are they legal representatives of Recipient for any purpose and have no power or authority to represent, act for, bind or commit Recipient in any way, except as otherwise directed by Recipient so as to act. Provider shall have no power or authority to conclude any agreements on behalf of, or in the name of, Recipient. In all matters related to the performance of the Services, Provider and its employees are not, and shall not act as, employees of Recipient under the meaning or application of any federal, state or foreign unemployment insurance laws, social security laws, worker's compensation or industrial accident laws, or under any other laws or regulations which would impute any obligations or liability to Recipient by reason of any employment relationship. Notwithstanding the above, Provider shall have the right during the term of this Agreement to represent to the public that it is authorized to perform the Services for Recipient.

6.6 NON-WAIVER

The failure of a Party to exercise any right, power or option hereunder or to insist upon the other Party's compliance with the terms and conditions hereof shall not constitute a waiver of such terms and conditions with respect to that or any subsequent breach nor a waiver by the non-breaching Party of its rights at any time thereafter to require strict compliance with all terms and conditions hereof, including the terms or conditions with respect to which such Party may have not insisted on full compliance.

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6.7 TAXES

All taxes or other levies must be settled by the Party liable for payment in accordance with the provisions of this Agreement, or, if not provided for, in accordance with applicable laws.

6.8 FORCE MAJEURE

Provider shall not be liable for any delay in performance directly or indirectly caused by or resulting from any act of God, fire, flood, earthquake, tsunami, accident, riot, war, act of terrorism, act of government, embargo or other significant difficulty which significant difficulty is beyond the reasonable control and without the fault or negligence of Provider. For purposes of this Section 6.8, the Parties agree that fluctuations in currency exchange rates or in DRAM prices, strike, lockout or other labor dispute, or general deterioration in the economy or in the economic conditions prevalent in the semiconductor memory industry shall not constitute a "difficulty which is beyond the reasonable control" of Provider.

6.9 NOTICES

All notices, consents and approvals (hereinafter referred to as "**Notice**") permitted or required to be given hereunder shall be deemed to be sufficiently and duly given if written and delivered personally or sent by courier or transmitted by facsimile transmission or other form of recorded communication tested prior to transmission, addressed as follows:

If to Provider:

Elpida Memory, Inc.
2-1, Yaesu 2-chome
Chuo-ku
Tokyo 104-0028
Attn: [*]
Fax: [*]

and if to Recipient:

Micron Semiconductor Asia Pte. Ltd.
1 North Coast Drive
Singapore 757432
Attention: [*]
Facsimile: [*]

With a copy to:

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Micron Semiconductor Asia Pte. Ltd.
1 North Coast Drive
Singapore 757432
Attention: [*]
Facsimile: [*]

Any Notice so given shall be deemed to have been received on the date of delivery if sent by courier, facsimile transmission or other form of recorded communication, as the case may be. Either Party from time to time by Notice may change its address for the purposes of this Agreement.

A copy of any Notice delivered in accordance with Section 5.1.2 or 5.1.9 hereunder will be provided by the terminating party to the Trustee at Kobayashi & Associates Law Office, Kioicho Building 14F, 3-12, Kioicho, Chiyoda-ku, Tokyo 102-0094, Japan, facsimile: [*].

6.10 APPLICABLE LAW AND VENUE

This Agreement shall be governed by and construed in accordance with the laws of Japan, without giving effect to its conflicts of law principles. The Parties agree that any court located in Tokyo, Japan shall provide the exclusive judicial venue for any disputes concerning this Agreement or either Party's performance hereunder.

6.11 LANGUAGE

This Agreement is executed in the Japanese language, and shall be construed in accordance with the rules of grammar commonly associated with the construction of legal documents in the Japanese language (except as expressly provided herein). Even if this Agreement is translated into a language other than the Japanese language, only the Japanese language version is the official version of this Agreement, the Japanese language version shall always prevail over any translation in any language other than the Japanese language, and the translation may not be used as the basis for any interpretation of this Agreement.

6.12 FURTHER ASSURANCES

The Parties agree to do or cause to be done all acts or things necessary to implement and carry into effect this Agreement to its full extent.

6.13 COUNTERPARTS; EFFECTIVENESS

This Agreement may be signed in any number of counterparts and the signatures delivered by telecopy or in a scanned electronic file, each of which shall be an original, with the same effect as if the signatures were upon the same instrument and delivered in person.

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6.14 AMENDMENT

Amendment to or modification of any provision whatsoever of this Agreement is valid only in case where it has been executed in a writing affixed with the name and seal of, or signature of, the representative of each of the Parties and has been approved by the Court, provided that no such Court approval shall be required for any such amendment or modification entered into in the ordinary course of business. For avoidance of doubt, and without limitation, amendments and modifications that pertain to ordinary course of business activities under this Agreement will be considered "entered into in the ordinary course of business."

7 - FOREIGN CORRUPT PRACTICES ACT COMPLIANCE

Neither Party, its subcontractors nor any of their respective officers, directors, employees or agents shall make any payment or give anything of value, directly or indirectly, to any government official (including any director, employee or agent of any government department, agency or instrumentality, political party or candidate or government- or state-owned enterprise) or official of any international organization, to influence his, her or its decision, or to gain any other advantage for either Party in connection with this Agreement. In addition, each Party represents and warrants that it does not act as a consultant, agent or representative for, and is otherwise not affiliated with, any government, government official, political party, or government- or state-owned enterprise, and shall advise the other Party promptly in writing prior to entering into any such relationship. Each Party shall provide, or shall cause to be provided, anti-corruption training to all of its officers, employees, agents and subcontractors involved with performance of this Agreement, and shall notify them of the requirements of this Section 7.

Each Party shall immediately notify the other Party if it has any reason to believe that a violation of this Section 7 has occurred or may likely occur. The Parties shall cooperate fully in any investigation of any such potential violation. If a violation has occurred, the violating Party shall immediately pay to the other Party an amount equal to the amount of the payment or the value of the gift that gives rise to such violation. The violating Party shall also indemnify, defend and hold harmless the other Party for all costs, losses and expenses arising out of such violation. Either Party may, either directly or through its authorized representatives, audit any and all of the other Party's records relating to the performance of this Agreement and interview any of the other Parties' officers, employees and agents for the purpose of determining whether there has been compliance with this Section 7. Either Party may also disclose this Agreement, and any facts relating to this Agreement, to any governmental body or agency in connection with any investigations or inquiries into compliance with this Section 7.

[The remainder of this page is intentionally blank.]

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IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first set forth above.

MICRON SEMICONDUCTOR ASIA PTE. LTD.

/s/ Brian J. Shields
Signature

Brian J. Shields
Print name

Senior Managing Director and Chairman
Print title

ELPIDA MEMORY, INC.

/s/ Yukio Sakamoto
Signature

Yukio Sakamoto
Print name

Trustee
Print title

/s/ Nobuaki Kobayashi
Signature

Nobuaki Kobayashi
Print name

Trustee
Print title