

Tax Ruling Declaration

Appendix A to Israeli Tax Ruling

Pursuant to the Israeli Tax Ruling granted to Saifun Semiconductors Ltd. (the "**Company**") with respect to and withholding requirements in connection with the cash distribution performed by the Company and the acquisition of the Company by Spansion Inc., each shareholder claiming a non-Israeli residence status is required to complete and execute the declaration set forth below in order to enjoy certain exemptions from withholding requirements as described in the Ruling.

Please attach to this declaration a document testifying your residency in a foreign country (residency approval from the foreign country).

I hereby declare that I am not a resident of Israel for the purpose of the Income Tax Ordinance.

A. Shareholder Information

Name	Passport No. / Corporation No.	Type of Shareholder / beneficiary:	
		Legal Entity <input type="checkbox"/> Individual <input type="checkbox"/> Trust: Beneficiary <input type="checkbox"/> Trustee <input type="checkbox"/> Partnership all of whose members are non-residents <input type="checkbox"/> Company all of whose members are Non-Israeli residents <input type="checkbox"/>	
1. In respect of an individual		2. In respect of a legal entity	
Date of birth:		The country in which it was incorporated	
Country of residence:			
Country of citizenship:			The country in which control and management are conducted
Country issuing passport:			
Passport valid until			
Permanent Address (country, town, street, house no. and apartment no.)			
Mailing Address		Shareholder's Telephone	
		Telephone of Authorized Signatory	

With regard to an individual:

I declare that I am not an Israeli resident because (please **mark all** applicable boxes):

- 1 The State of Israel is not my permanent place of residence.
- 2 The State of Israel is neither my place of residence nor my family's place of residence.
- I am the beneficial owner of the income.
- 3 My ordinary or permanent place of activity is not in the State of Israel and I do not have a permanent establishment in the state of Israel.
- 4 I do not engage in an occupation in the State of Israel.
- 5 I do not own a business or part of a business in the State of Israel.
- 6 This year I did not stay and I do not intend staying in the State of Israel for 183 days or more.
- 7 This year I did not stay in Israel and I also do not intend staying in Israel for 30

days or more and my total stay in Israel this year and in the two preceding years will not reach 425 days.

- 8 I am not insured with the National Insurance Institute in the State of Israel.
 9 I do not have an Israeli passport.*
 10 I do not have Israeli citizenship.*

* this does not exclude from being "non resident"

I declare that

11. I purchased the shares of Saifun Semiconductors Ltd. after the date of the company's listing for trading.
12. I hold the shares of the Company (mark X in the appropriate place)
- directly, as a Registered Holder
 through a Broker. If you marked this box, please state the name of your Broker: _____.

With respect to a legal entity:

I declare that the entity is not an Israeli resident because (please **mark all** applicable box):

- 1 It is not registered/incorporated with the Registrar of Companies in Israel.
 2 It is not registered with the register of Amutot [non profit organizations] in Israel.
 3 It is not registered with the Registrar of Partnerships in Israel.
 4 None of the partners in the partnership are Israeli residents.
 5 The control of the legal entity is not in Israel.
 6 The management of the legal entity is not in Israel.
 7 The legal entity does not have a permanent enterprise in Israel and the entity does not have a permanent establishment in the state of Israel.
 8 No Israeli resident holds, directly or indirectly via shares or through a trust or in any other manner or with another who is an Israeli resident, one or more of the means of control specified below at a rate exceeding 25%.
(a) the right to participate in profits;
(b) the right to appoint a director;
(c) the right to vote;
(d) the right to share in the assets of the entity at the time of its liquidation;
(e) the right to direct the manner of exercising one of the rights specified above.

I declare that

- 9 I purchased the shares of Saifun Semiconductors Ltd. after the date of the company's listing for trading .
10. I hold the shares of the Company (mark X in the appropriate place)
- directly, as a Registered Holder
 through a Broker. If you marked this box, please state the name of your Broker: _____.

With respect to a trust:

I declare that the trust is not an Israeli resident because (please **check all** applicable box):

- 1 The trust is not registered in Israel.
- 2 The creator of the trust is a non-resident.
- 3 The beneficiaries are non-residents.
- 4 The trustee is a non-resident.

I hereby declare as follows:

a. I have not owned either directly or indirectly at any time within the 12 month period preceding the Transaction, stock possessing 10 percent or more of the voting power of the company (the "**Conditions**"). I hereby declare, that in the absence of the Conditions, Article 15(1)(e) of the Tax Treaty signed between the United State of America and Israel does not apply.

b. The statements herein are full and correct and understand that the Company will rely on these statements in calculation of the tax liability.

Declaration

- I hereby declare that I have understood this form and I have completed it accurately and in accordance with the instructions.
- I have given all the correct, full and complete information in this form.
- I am aware that an omission or giving incorrect detail in this form constitutes an offence against the Income Tax Ordinance.

Date

Shareholder Name

Name of Authorized Signatory

Shareholder Signature

Signature of Authorized Signatory

Company Stamp