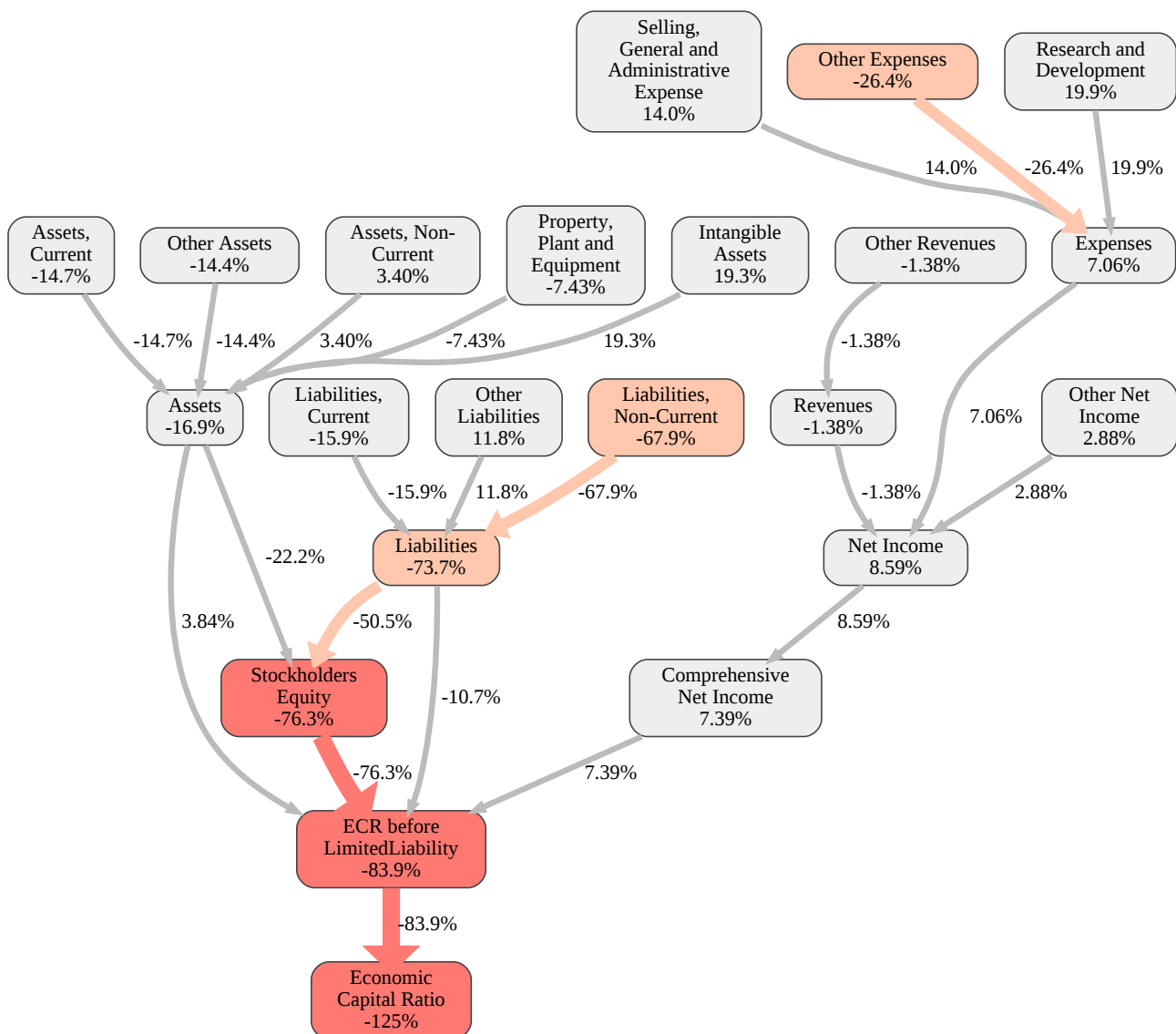




The relative strengths and weaknesses of Spansion Inc are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Spansion Inc compared to the market average is the variable Research and Development, increasing the Economic Capital Ratio by 20% points. The greatest weakness of Spansion Inc is the variable Stockholders Equity, reducing the Economic Capital Ratio by 76% points.

The company's Economic Capital Ratio, given in the ranking table, is 128%, being 125% points below the market average of 253%.

Input Variable	Value in 1000 USD
Amortization of Intangible Assets	0
Assets, Current	800,837
Assets, Non-Current	60,208
Intangible Assets	334,371
Liabilities, Current	403,126
Liabilities, Non-Current	436,660
Other Assets	0
Other Compr. Net Income	-2,549
Other Expenses	757,281
Other Liabilities	3,675
Other Net Income	12,356
Other Revenues	971,690
Property, Plant and Equipment	185,505
Research and Development	126,768
Selling, General and Administrative Expense	178,265

Output Variable	Value in 1000 USD
Liabilities	843,461
Assets	1,380,921
Expenses	1,062,314
Revenues	971,690
Stockholders Equity	537,460
Net Income	-78,268
Comprehensive Net Income	-80,817
ECR before Limited Liability	85%
Economic Capital Ratio	128%