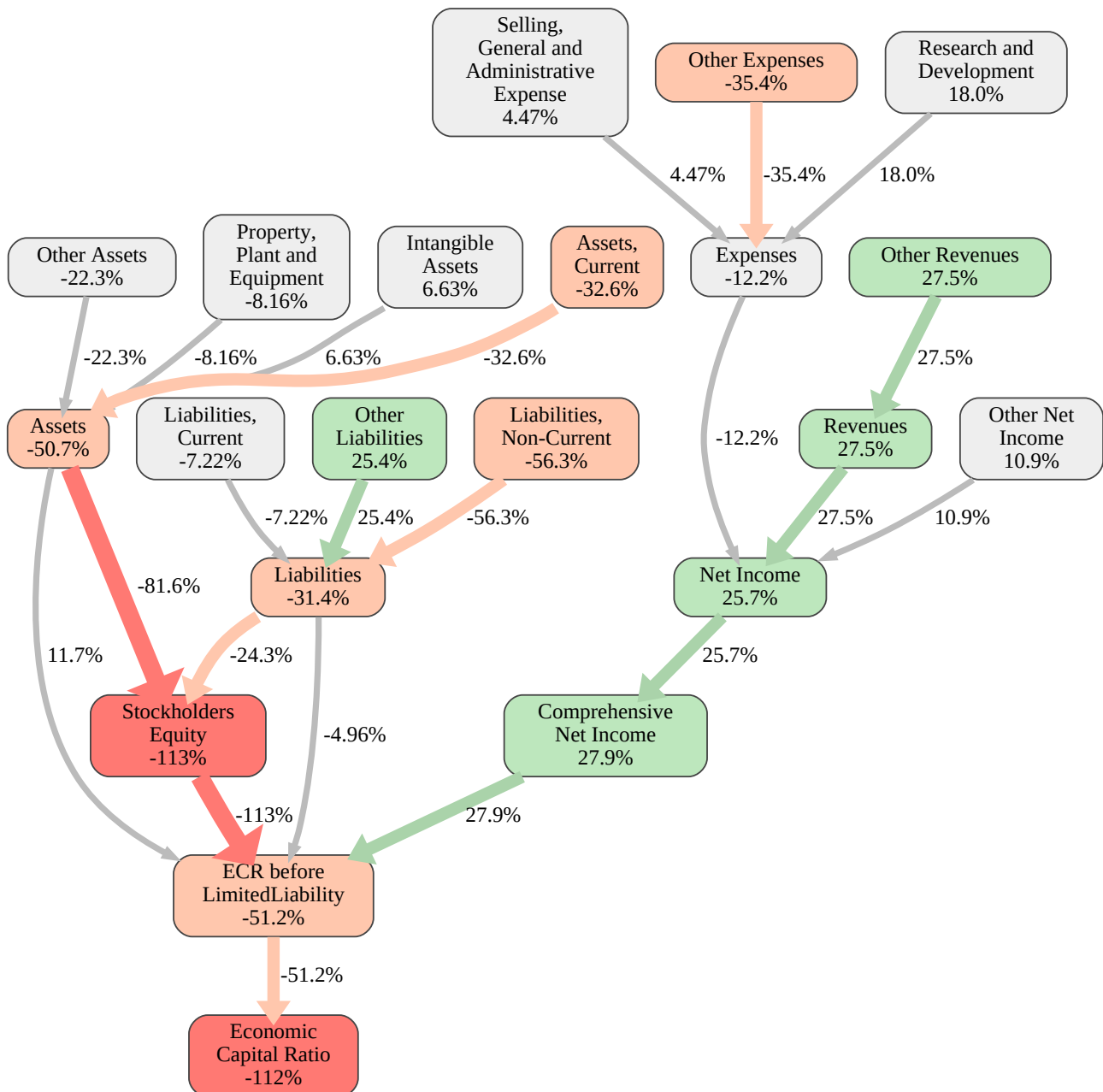




The relative strengths and weaknesses of Spansion Inc are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Spansion Inc compared to the market average is the variable Comprehensive Net Income, increasing the Economic Capital Ratio by 28% points. The greatest weakness of Spansion Inc is the variable Stockholders Equity, reducing the Economic Capital Ratio by 113% points.

The company's Economic Capital Ratio, given in the ranking table, is 130%, being 112% points below the market average of 242%.

Input Variable	Value in 1000 USD
Amortization of Intangible Assets	0
Assets, Current	818,509
Assets, Non-Current	59,606
Intangible Assets	297,662
Liabilities, Current	427,445
Liabilities, Non-Current	413,700
Other Assets	0
Other Compr. Net Income	1,731
Other Expenses	903,494
Other Liabilities	5,343
Other Net Income	2,154
Other Revenues	1,251,855
Property, Plant and Equipment	199,395
Research and Development	171,203
Selling, General and Administrative Expense	249,346

Output Variable	Value in 1000 USD
Liabilities	846,488
Assets	1,375,172
Expenses	1,324,043
Revenues	1,251,855
Stockholders Equity	528,684
Net Income	-70,034
Comprehensive Net Income	-68,303
ECR before Limited Liability	88%
Economic Capital Ratio	130%