

06-15-2001

FORM PTO-1618A  
Expires 06/30/99

U.S. Department of Commerce  
Patent and Trademark Office  
TRADEMARK



101752690

06-01-2001

RECORDATION FORM COVER SHEET  
TRADEMARKS ONLY

6-1-01

U.S. Patent & TMO/TM Mail Rcpt Dt. #72

TO: The Commissioner of Patents and Trademarks: Please record the attached original document(s) or copy(ies).

Submission Type

- New
- Resubmission (Non-Recordation)  
Document ID #
- Correction of PTO Error  
Reel #  Frame #
- Corrective Document  
Reel #  Frame #

Conveyance Type

- Assignment  License
  - Security Agreement  Nunc Pro Tunc Assignment
  - Merger
  - Change of Name
  - Other
- Effective Date  
Month Day Year  
**MAR. 30, 1999**

Conveying Party

Mark if additional names of conveying parties attached

Execution Date  
Month Day Year

Name **SMI HOLDING LLC**

**MAR. 30, 1999**

Formerly

- Individual  General Partnership  Limited Partnership  Corporation  Association

Other **limited liability company**

Citizenship/State of Incorporation/Organization **Delaware**

Receiving Party

Mark if additional names of receiving parties attached

Name **SIEMENS DRAM SEMICONDUCTOR CORP.**

DBA/AKA/TA

Composed of

Address (line 1) **1301 Avenue of the Americas**

Address (line 2)

Address (line 3) **NEW YORK**

City

**NY**

State/Country

**10019**

Zip Code

- Individual  General Partnership  Limited Partnership

Corporation  Association

Other

If document to be recorded is an assignment and the receiving party is not domiciled in the United States, an appointment of a domestic representative should be attached. (Designation must be a separate document from Assignment.)

Citizenship/State of Incorporation/Organization **Delaware**

FOR OFFICE USE ONLY

Public burden reporting for this collection of information is estimated to average approximately 30 minutes per Cover Sheet to be recorded, including time for reviewing the document and gathering the data needed to complete the Cover Sheet. Send comments regarding this burden estimate to the U.S. Patent and Trademark Office, Chief Information Officer, Washington, D.C. 20231 and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Paperwork Reduction Project (0651-0027), Washington, D.C. 20503. See OMB Information Collection Budget Package 0651-0027, Patent and Trademark Assignment Practice. DO NOT SEND REQUESTS TO RECORD ASSIGNMENT DOCUMENTS TO THIS ADDRESS.

Mail documents to be recorded with required cover sheet(s) information to:  
Commissioner of Patents and Trademarks, Box Assignments, Washington, D.C. 20231

TRADEMARK  
REEL: 002314 FRAME: 0001

**Domestic Representative Name and Address**

Enter for the first Receiving Party only.

Name

Address (line 1)

Address (line 2)

Address (line 3)

Address (line 4)

**Correspondent Name and Address**

Area Code and Telephone Number

Name

Address (line 1)

Address (line 2)

Address (line 3)

Address (line 4)

**Pages**

Enter the total number of pages of the attached conveyance document including any attachments. #

**Trademark Application Number(s) or Registration Number(s)**

Mark if additional numbers attached

Enter either the Trademark Application Number or the Registration Number (DO NOT ENTER BOTH numbers for the same property).

Trademark Application Number(s)			Registration Number(s)		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="1,148,226"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Number of Properties**

Enter the total number of properties involved. #

**Fee Amount**

Fee Amount for Properties Listed (37 CFR 3.41): \$

Method of Payment:

Enclosed  Deposit Account

Deposit Account

(Enter for payment by deposit account or if additional fees can be charged to the account.)

Deposit Account Number: #

Authorization to charge additional fees: Yes  No

**Statement and Signature**

To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document. Charges to deposit account are authorized, as indicated herein.

Milton M. Oliver, Reg. #28,333

*Milton Oliver* JUNE 1, 2001

Name of Person Signing

Signature

Date Signed

**SMI HOLDING LLC**

**UNANIMOUS CONSENT OF MANAGERS  
PURSUANT TO THE DELAWARE GENERAL CORPORATION LAW**

The undersigned, constituting all of the Managers of SMI HOLDING LLC, a limited liability company organized and existing under the laws of the State of Delaware (the "Company"), HEREBY APPROVE AND CONSENT TO the adoption of the following resolutions:

RESOLVED, that the Asset Purchase Agreement, dated as of March 30, 1999 (the "Asset Purchase Agreement"), between the Company and Siemens DRAM Semiconductor Corporation ("SDRAMSC"), relating to the sale by the Company to SDRAMSC of certain assets of the Company identified therein, be, and it hereby is, approved; and

FURTHER RESOLVED, that the President and Chief Executive Officer and the Executive Vice President and Chief Financial Officer of the Company, acting individually or jointly, be, and hereby are, authorized and directed on behalf of the Company to execute and deliver the Asset Purchase Agreement and to execute, deliver and file any and all schedules, forms, certificates, notices, instruments and governmental filings, and to take any other action, which said person or persons deem to be reasonably required or desirable in connection with the transactions contemplated under the Asset Purchase Agreement and the consummation of any ancillary or related transactions with respect thereto, giving and granting to such persons full power and authority to do, perform, and approve any and all acts necessary or incident to implementation of this resolution; and the execution and delivery of all such agreements, documents and instruments by either of such persons shall be conclusive evidence of the approval of such person; and

FURTHER RESOLVED, that the proper officers of this Company be, and hereby are, authorized and directed to take any and all actions necessary to effectuate all of the above resolutions.

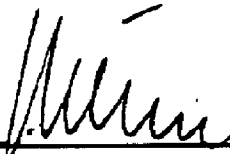
[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the undersigned Board of Managers of SMI Holding LLC have executed this Unanimous Written Consent as of this 30<sup>th</sup> day of March, 1999.

\_\_\_\_\_  
**Joe Kaeser (Chairman)**

  
\_\_\_\_\_  
**Gerald Wright**

IN WITNESS WHEREOF, the undersigned Board of Managers of SMI Holding LLC have executed this Unanimous Written Consent as of this 30<sup>th</sup> day of March, 1999.

  
\_\_\_\_\_  
**Joe Kaeser (Chairman)**

\_\_\_\_\_  
**Gerald Wright**

## ASSET PURCHASE AGREEMENT

ASSET PURCHASE AGREEMENT ("Agreement") dated March 30, 1999, between SMI HOLDING LLC, a Delaware limited liability company with its principal offices at 1730 North First Street, San José, California 95112 ("Seller"), and SIEMENS DRAM SEMICONDUCTOR CORPORATION, a Delaware corporation with its principal offices at 1301 Avenue of the Americas, New York, New York 10019 ("Buyer").

WHEREAS, Seller is engaged (among other things) in the business of designing, manufacturing and supplying semiconductor chips and optoelectronic components and devices (the "Business");

WHEREAS, Buyer wishes to buy substantially all of the assets, operations and business of the Business, and assume substantially all of the liabilities of the Business, and Seller wishes to sell, transfer and assign substantially all of the assets, operations, business and liabilities of the Business (excluding certain assets and liabilities identified herein) as of the Closing Date of this Agreement;

NOW THEREFORE, in consideration of the mutual covenants and agreements set forth herein, the parties agree as follows:

### ARTICLE I

#### DEFINITIONS

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

"Affiliate" shall mean, with respect to any Person, any other Person directly or indirectly controlling, controlled by, or under common control with such first Person. The term "control" shall mean the power to direct the affairs of a Person by reason of ownership of voting stock, by contract or otherwise. The term "Affiliates" shall include all Subsidiaries of such Person.

"Closing" shall have the meaning specified in Section 2.1.

"Closing Date" shall mean March 30, 1999.

"Governmental Body" shall mean any United States, Federal Republic of Germany or other national, state, municipal or local government, any supranational body (including the European Community), any subdivision, agency, entity, commission or authority thereof, or any quasi-governmental or private body exercising any regulatory, taxing, importing or other governmental or quasi-governmental authority.

"Instruments of Transfer and Assumption" shall mean one or more instruments providing for the transfer by Seller to Buyer of the Transferred Assets and for the assumption by Buyer of the Assumed Liabilities (as hereinafter defined), including such instruments of assignment (together with such powers) as have been mutually agreed upon with respect to patents, patent applications, copyright registrations, mask work registrations, trademark registrations and applications for trademark registration within and outside the U.S.A.

NO. 4143 P. 9  
MAY 30 2001 4085012488

TRADEMARK  
REEL: 002314 FRAME: 0006

"Person" shall mean any individual, corporation, partnership, joint venture, trust, unincorporated organization, other entity or Governmental Body.

"Subsidiary" of any Person shall mean any other Person which, now or at any time hereafter, is directly or indirectly owned 50% or more (in terms of voting securities or other voting ownership or partnership interest) by such first Person; provided, however, that such other Person shall be deemed to be a "Subsidiary" only so long as the foregoing test continues to be met.

## ARTICLE II CLOSING; PURCHASE AND SALE

**SECTION 2.1. Closing.** The closing of the transactions contemplated hereby (the "Closing") shall take place at the offices of Seller at 4:00 p.m. Pacific Time on the Closing Date. All documents to be delivered at the Closing shall be delivered at such place and time.

**SECTION 2.2. Transfer of Transferred Assets.** At the Closing, Seller shall sell, assign, convey, and otherwise transfer to Buyer, and Buyer shall purchase, acquire and accept, all assets and properties of Seller used or held for use in the Business, including but not limited to the following insofar as the following are used or held for use in the Business (but in any event excluding the assets listed on Schedule 2.2 hereto):

- (a) all cash and cash equivalents of the Business;
- (b) all accounts receivable of the Business;
- (c) all inventories of raw materials, work in process, parts, supplies and finished products, in each case for use in connection with the Business;
- (d) all of Seller's rights, title and interests in, to and under all contracts, agreements, leases, licenses (including software licenses), supply agreements, consulting agreements, commitments, purchase orders, customer orders and work orders of the, and including all of Seller's rights thereunder to use and possess equipment provided by third parties, and all representations, warranties, covenants and guarantees related to the foregoing, provided that to the extent any of the foregoing or any claim or right or benefit arising thereunder or resulting therefrom is not assignable by its terms, or the assignment thereof shall require the consent or approval of another party thereto, this Agreement shall not constitute an assignment thereof if an attempted assignment would be in violation of the terms thereof or if such consent is not obtained prior to the Closing, and in lieu thereof Seller shall cooperate with Buyer in any reasonable arrangement designed to provide the Buyer the benefits thereunder or any claim or right arising thereunder), and provided, further, that if any of such contracts, agreements or licenses is also required for the conduct of the retained business(es) of Seller, then notwithstanding the foregoing, Seller and Buyer shall agree upon such arrangements as shall be mutually satisfactory to them with respect to such contracts, agreements or licenses;
- (e) all intellectual property rights owned or held by Seller at any time, relating to, arising out of or used, or intended for use, in the Business, including but not limited to issued patents, patent applications (whether or not patents are issued thereon and whether modified, withdrawn or resubmitted), unpatented inventions, product designs, copyright rights (whether registered or unregistered), including

882109807 TRADEMARK

REEL: 002314 FRAME: 0007

any copyright registrations and registrations of mask works, know-how, technology, trade secrets, technical information, notebooks, drawings, software, computer coding (both object and source) and all documentation, manuals and drawings related thereto, including source code listings, trade marks and service marks and applications for registration thereof, unregistered trade marks and service marks and all rights of Seller to sue and enforce and recover for the infringement or misappropriation thereof and to retain and dispose of all results or recoveries therefrom (collectively, the "Intellectual Property"), provided, however, that if any of such Intellectual Property is also necessary or contemplated for use in the retained business(es) of Seller, then notwithstanding the foregoing, Seller and Buyer shall agree upon such arrangements as shall be mutually satisfactory to them with respect to such Intellectual Property (e.g., joint ownership with the right of each owner to use or dispose of its interest as it determines without any consent or accounting to the other owner, or ownership by one party with a license to the other party, or rights of each party in particular fields);

(f) all fixed assets of the Business, including but not limited to the machinery, equipment, furniture, vehicles, office equipment and other tangible personal property owned or leased by Seller exclusively for use in the Business;

(g) all customer lists, business records, customer records and files, customer financial records, and all other files and information related to customers of the Business, all customer proposals, all open service agreements with customers and all uncompleted customer contracts and agreements; and

(h) to the extent legally assignable, all licenses, permits, certificates, approvals and authorizations issued by Governmental Bodies and necessary to own, lease or operate the assets and properties of the Business and to conduct the Business as it is presently conducted;

all of the foregoing being referred to herein as the "Transferred Assets."

**SECTION 2.3. Consideration; Purchase Price; Assumption of Liabilities.** In consideration of the transfer to Buyer of the Transferred Assets, at the Closing Buyer shall:

(a) pay to Seller US\$290,000,000.00, such amount being equal to the fair market value of the Transferred Assets (net of the Assumed Liabilities) as of the close of business on March 29, 1999; and

(b) assume and subsequently, in due course, pay, honor, and discharge all debts, adverse claims, liabilities, judgments, and obligations, whether accrued, contingent or otherwise and whether known or unknown, including those arising under any law (including the common law) or any rule or regulation of any Governmental Body or imposed by any court or any arbitrator in a binding arbitration resulting from, arising out of or relating to the assets, activities, operations, actions or omissions of the Business, or products manufactured or sold thereby or services provided thereby, or under contracts, agreements (whether written or oral), leases, commitments or undertakings thereof (but in any event excluding those listed on Schedule 2.3 hereto), all of the foregoing being referred to herein as the "Assumed Liabilities".

**SECTION 2.4. Employees; Employee Benefits.** On the Closing Date, all employees of Seller employed in the Business ("Transferred Employees") shall become employees of Buyer, and Buyer shall assume, honor and discharge all Assumed Liabilities relating to the Transferred Employees (a) under all employee benefit plans, arrangements and programs provided to the Transferred Employees by Seller and



(b) for wages, incentive compensation, vacations, workers' compensation benefits and all statutory benefits and entitlements under applicable federal, state or local law.

**SECTION 2.5. Other Documents.** At the Closing or at a subsequent time to be agreed, Seller and Buyer shall execute and deliver the Instruments of Transfer and Assumption.

### ARTICLE III REPRESENTATIONS AND WARRANTIES OF SELLER

Seller represents and warrants to Buyer that: Seller is a limited liability company duly organized, validly existing and in good standing under the laws of the State of Delaware. Seller has the power and authority to carry on the Business as it is now being conducted and to execute and deliver this Agreement and those of the Instruments of Transfer and Assumption to which Seller is a signatory and to perform its obligations hereunder and thereunder and to consummate the transactions contemplated hereby and thereby. The execution and delivery by Seller of this Agreement and the Instruments of Transfer and Assumption to which Seller is a signatory and the performance by Seller of its obligations hereunder and thereunder and the consummation by Seller of the transactions contemplated hereby and thereby have been duly authorized by all necessary action on the part of Seller. No other action is required by Seller in connection herewith or therewith. This Agreement has been, and when executed and delivered each of the Instruments of Transfer and Assumption to which Seller is a signatory will be, duly executed and delivered by a duly authorized officer of Seller, and this Agreement constitutes and such Instruments of Transfer and Assumption will constitute the valid and legally binding obligations of Seller, enforceable in accordance with their respective terms.

### ARTICLE IV REPRESENTATIONS AND WARRANTIES OF BUYER

Buyer represents and warrants to Seller that: Buyer is a corporation duly organized, validly existing and in good standing under the laws of the State of Delaware. Buyer has the corporate power and authority to execute and deliver this Agreement and those of the Instruments of Transfer and Assumption to which it is a signatory, and to perform its obligations hereunder and thereunder and to consummate the transactions contemplated hereby and thereby. The execution and delivery by Buyer of this Agreement and the Instruments of Transfer and Assumption to which it is a signatory, and the performance by Buyer of its respective obligations hereunder and thereunder and the consummation by Buyer of the transactions contemplated hereby and thereby have been duly authorized by all necessary action on the part of Buyer. No other corporate action is required by Buyer in connection herewith or therewith. This Agreement has been, and when executed and delivered each of the Instruments of Transfer and Assumption to which Buyer is a signatory will be, duly executed and delivered by duly authorized officers of Buyer, and this Agreement constitutes and such Instruments of Transfer and Assumption will constitute the valid and legally binding obligations of Buyer, enforceable in accordance with their respective terms.

**ARTICLE V  
FURTHER ASSURANCES**

(a) From and after the Closing, Buyer and Seller agree that each will act in a manner supporting compliance, including compliance by its Affiliates, with all of their obligations under this Agreement and the Instruments of Transfer and Assumption.

(b) Seller from time to time, at the request of Buyer, and without further consideration, shall cause the execution and delivery of such other instruments of conveyance and transfer and take such other action or execute such other documents as Buyer may reasonably request in order more effectively to convey, transfer to and vest in Buyer, and to put Buyer in possession of, any Transferred Assets to be acquired by Buyer hereunder and, in the case of any contracts and rights which cannot be effectively transferred without the consent or approval of other Persons which is unobtainable, to use its best reasonable efforts to ensure that Buyer receives the benefits thereof to the maximum extent permissible in accordance with applicable law or other applicable restrictions.

**ARTICLE VI  
MISCELLANEOUS PROVISIONS**

**SECTION 6.1. Certain Taxes and Costs.** Buyer shall bear all sales, value-added, transfer or other taxes, fees and charges related to the transfer of the Transferred Assets.

**SECTION 6.2. Survival of Representations and Warranties.** All representations and warranties made by Seller and Buyer herein shall expire upon the Closing.

**SECTION 6.3. Entire Agreement; Amendments.** This Agreement and the Instruments of Transfer and Assumption constitute a complete statement of all of the arrangements among the parties as of the date hereof with respect to the transactions contemplated hereby and thereby, supersede all prior agreements and understandings between them with respect thereto and cannot be changed or terminated orally.

**SECTION 6.4. Schedules.** The Schedules to this Agreement shall be construed with and as integral parts of this Agreement to the same extent as if they were set forth verbatim herein; provided, however, that in the event of any conflict between any such Schedule and this Agreement, this Agreement shall control.

**SECTION 6.5. Successors; Assignment.** This Agreement shall inure to the benefit of, and be binding upon, Seller and Buyer and their successors and may be assigned in whole or in part thereby to any of their respective Affiliates (with the assignor remaining secondarily liable thereon) but otherwise this Agreement is not assignable by any party hereto, either in whole or in part, without the prior written consent of the other parties, and any such attempted assignment without such consent shall be null and void. In the event that such an assignment is made to any such Affiliate, such assignment shall include an obligation on such Affiliate to transfer all rights and interests assigned thereto (including all ownership interests) back to such assigning party (or to some other Affiliate thereof) promptly upon such assignee ceasing to be an Affiliate of the assignor.

**SECTION 6.6. No Third-Party Beneficiaries.** Nothing herein is intended to, or shall be construed to, confer upon any Person not a party hereto any rights or benefits hereunder.

8872109805  
MAY 30 2001 3:30PM  
TRADEMARK

REEL: 002314 FRAME: 0010

**SECTION 6.7. Counterparts.** This Agreement may be executed in two or more counterparts, each of which shall be considered an original, but all of which together shall constitute the same instrument.

**SECTION 6.8. Severability.** If any term or provision of this Agreement or the application thereof to any party hereto or set of circumstances shall, in any jurisdiction and to any extent, be finally held to be invalid or unenforceable, such term or provision shall only be ineffective as to such jurisdiction, and only to the extent of such invalidity or unenforceability, without invalidating or rendering unenforceable any other terms or provisions of this Agreement or under any other circumstances, and the parties shall negotiate in good faith a substitute provision which comes as close as possible to the invalidated or unenforceable term or provision, and puts the parties in a position as nearly comparable as possible to the position they would have been in but for the finding of invalidity or unenforceability, while remaining valid and enforceable.

**SECTION 6.9. Governing Law.** The interpretation and construction of this Agreement and (unless otherwise expressly provided herein), all amendments hereof and waivers and consents hereunder shall, to the extent the particular subject matter is controlled by state law, be governed by and be construed in accordance with the substantive law of the State of Delaware without regard to the conflicts of laws principles thereof, except that the United States Federal law shall govern any particular subject matter controlled thereby.

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed as of the date first above written.

**SMI HOLDING LLC**

By: 

Name: Joe Kaeser

Title: President and Chief Executive Officer

**SIEMENS DRAM SEMICONDUCTOR CORPORATION**

By: \_\_\_\_\_

Name: Michael Schiefen

Title: President

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed as of the date first above written.

**SMI HOLDING LLC**

By: \_\_\_\_\_

Name: Joe Kaeser

Title: President and Chief Executive Officer

**SIEMENS DRAM SEMICONDUCTOR CORPORATION**

By: Michael Schiefen

Name: Michael Schiefen

Title: President

## SCHEDULE 2.2

### Excluded Assets

- (1) The Cupertino Building, which consists of (legal description):

All that certain real property situated in the City of Cupertino, County of Santa Clara, State of California, described as follows:

#### PARCEL ONE:

A portion of Lot 7 of the Partition of the Glendenning Estate the Map of which is on file in Book B of Maps, Page 15, Santa Clara County Records, and a portion of the Quito Rancho, and described as follows:

BEGINNING at the Northeast corner of the 7.90 acre parcel of land described in the Final Order of Condemnation dated December 17, 1959, a certified copy of which was recorded in Book 4659 Official Records, page 613; thence along the Northerly line of the said parcel of land, S. 89° 24' 05" W. 386.99 feet to the true point of beginning; thence continuing along said Northerly line S. 89° 24' 05" W. 139.09 feet to the Northwesterly corner thereof; thence in a Westerly direction at a right angle to the Easterly line of Tantau Avenue, (75.00 feet wide), N. 89°47' 24" W. 300.41 feet to the Easterly line of Tantau Avenue; thence along the said Easterly line N. 00° 12' 36" E. 601.56 feet; thence on a tangent curve to the right having a radius of 50.00 feet through a central angle of 89° 12' 33" an arc length of 77.85 feet to the Southerly line of Homestead Road as established by Deed to the City of Cupertino, recorded in Book 7343 Official Records, page 76; thence along said Southerly line of Homestead Road N. 89° 25' 09" E. 389.54 feet; thence leaving said Southerly line S. 00° 09' 05" W. 654.97 feet to the true point of beginning.

#### PARCEL TWO:

A non-exclusive easement for ingress and egress for pedestrian and vehicles over, along and across easement Parcels No. 1, 2 and 3, as described and shown in the Reciprocal Driveway Easement and Maintenance Agreement recorded June 2, 1972 in book 9862, page 473, Official Records, Reserving, however, to Valco and its successors and lessees, and their invitees, for the benefit of the remaining lands of Valco, the right of ingress and egress for pedestrians and vehicles over, along and across the same parcels, and the right of contributions for costs and maintaining and repairing the right of way pursuant to and in accordance with California Civil Code Section 845.

Such property subject to an easement affecting the portion of said land in favor of the City of Cupertino for Public Utilities, Recorded December 7, 1966 in Book 7582, Page 602, Official Records and to a Reciprocal Driveway Easement and Maintenance Agreement dated January 21, 1969 by Valco Park, Ltd, Mark Systems, Inc. and Intersil, Inc., Recorded January 28, 1969 in Book 8417, Page 139, Official Records.

- (2) All outstanding shares of capital stock of Siemens MC, Inc. (to be renamed Siemens Passive Electronic Devices, Inc.)
- (3) 1,000 shares of Common Stock of Crystal Technology, Incorporated ("CTP"), constituting 100% of the capital stock of CTI
- (4) 112,002 Ordinary Shares of Siemens Semiconductor Sdn. Bhd. ("SSSB"), constituting 100% of the capital stock of SSSB

- (5) All right, title and interest of Seller in and to the outstanding loan in the principal amount of Ten Million Dollars (\$10,000,000) made by Seller to CTI on October 1, 1993, pursuant to a memorandum agreement dated September 24, 1993

## SCHEDULE 2.3

### Excluded Liabilities

I. All Liabilities Related to or Associated with the Excluded Assets set forth on Schedule 2.2.

II. Environmental Liabilities

All known and unknown environmental liabilities of any type whatsoever arising out of or related to operations of Seller, Siemens Microelectronics, Inc., or their predecessor companies before March 30, 1999. Such liabilities include, but are not limited to, costs, damages, fines, and judgments.

III. Tax Matters.

All tax liabilities of the Business arising prior to March 30, 1999.

IV. Retired Employee Matters.

Financial obligations for retirement, pension and related benefits for inactive or retired employees as of March 30, 1999.