

April 1, 2013

To whom it may concern:

Yukio Sakamoto, Trustee

Nobuaki Kobayashi, Trustee

Elpida Memory, Inc. as the Reorganizing Company

**Notice on the Timing of the Finalization
of the Order Approving the Reorganization Plan**

As we have already announced, on February 28, 2013, having been backed by the approval of the majority of the creditors, our company received from the Tokyo District Court the order approving the Reorganization Plan submitted by the Trustees. A public notice of such order was made in the official gazette on March 15, 2013, and the period for the filing of any immediate appeal against the order was set until March 29, 2013. By this date, certain creditors filed immediate appeals. As a result, please take note that the order approving the Reorganization Plan will not become final and conclusive until the Tokyo High Court makes decisions on such appeals. (Please refer to the “Q&As on the Order to Approve the Reorganization Plan” dated February 28, 2013 on our website at <http://www.elpida.com/pdfs/pr/2013-02-28qae.pdf>)

Since one of the preconditions for the repayment under the Reorganization Plan is that the order approving the Reorganization Plan becomes final and conclusive, we are not able to make any repayment under the Reorganization Plan until these preconditions are fulfilled.

When the order approving the Reorganization Plan becomes final and conclusive, we will notify those concerned thereof by means of issuing a release on our website, etc.

We will continue to act accordingly so that the order approving the Reorganization Plan will swiftly become final and conclusive. Your understanding and cooperation with our company's reorganization proceedings would be greatly appreciated.

Thank you.

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