



Received SEC  
JUN 22 2010  
Washington, DC 20549

Edwin Mecabe  
Managing Director  
Corporate Actions and Market Watch

20 Broad Street, 17th Floor  
New York, NY 10005  
T +1 212 656 5026  
F +1 212 656 5893  
emecabe@nyx.com



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June 22, 2010

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*001-34747*

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Spansion Inc., Class A Common Stock, par value \$0.001 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on June 22, 2010. Tentative listing date – June 23, 2010

Sincerely,