



Letter of recommendation

Dear Mr. Weinert, dear Mr. Bürger,

we would like to sincerely thank you for the excellent support Infineon Technologies AG has received from costdata AG during our cost savings program "Focus on Value".

Infineon Technologies AG is a top-ten global player in the semiconductor industry with a turnover of approximately 7,9 billion Euro in 2006. With more than 42.000 employees worldwide Infineon engages more than 200 people in the procurement department. With a purchasing volume of about 3,5 billion Euro per year the procurement activities are carried out internationally.

In the context of our cost savings program "Focus on Value" costdata AG has supported Infineon worldwide in performing cost and value analysis workshops at strategic key-suppliers of Infineon. The strategic focus of these workshops was laid on highly complex durable goods (frontend equipment) as well as on production materials. The analyzed production plants are applied for the production of microchips for automotives, cellphones and communication appliances. The total number of 30 workshops was carried out worldwide at the respective production sites with the focal points in Japan, Asia, USA and Europe.

As a result of these workshops very good results for Infineon's procurement were obtained:

- Understanding of all value adding processes of the analyzed products
- Calculation of the suppliers' self-costs regarding the procured products
- Analysis of cost drivers and cost influencing factors
- Identification of saving potentials
- Risk assessment based on the improved cost transparency
- Implementation saving potentials
- Increased emphasis and acceptance of the procurement department within Infineon
- Build-up of benchmarking data concerning procurement activities



Additionally, important cost-relevant technical issues concerning our future product and procurement strategy could be derived. After implementing the costdata software we now have the opportunity to cost-analytically analyze and simulate changes in

We would like to thank you for your commendable efforts so far and wish costdata the best for the future.

With best regards

A handwritten signature in black ink, appearing to read "Daniel Helmig", with a stylized flourish at the end.

Daniel Helmig
VP Purchasing