

ACCO Semiconductor (ABC) LLC

August 31, 2018

To: Stockholders of ACCO Semiconductor, Inc.

Subject: Assignment for Benefit of Creditors and Stockholder Distribution

As you are aware, earlier this year the board and stockholders of ACCO Semiconductor Inc. ("Company") approved an Assignment for Benefit of Creditors ("ABC") by assigning its assets to ACCO Semiconductor (ABC), LLC ("Assignee").

The Assignee has liquidated all of the Company's assets and has reviewed all claims filed in the ABC-which exceed the proceeds from the liquidation of the Company's assets. You should consult with your tax advisor regarding the tax ramifications of the ABC, but there are no funds available for a distribution to stockholders of ACCO Semiconductor, Inc.

If you have any questions, please contact me at [rob.levin@armaninollp.com](mailto:rob.levin@armaninollp.com).

Regards,



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Rob Levin  
Representative, ACCO Semiconductor (ABC), LLC  
in its sole and limited capacity as assignee  
for the benefit of creditors of ACCO Semiconductor, Inc.