

Exhibit B

Declaration of Shawn Hassel

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)	
)	Chapter 11
CONEXANT SYSTEMS, INC., <i>et al.</i> , ¹)	Case No. 13-10367 (MFW)
)	
Debtors.)	Jointly Administered

**DECLARATION OF SHAWN HASSEL IN SUPPORT
OF DEBTORS' APPLICATION TO EMPLOY AND RETAIN
ALVAREZ & MARSAL NORTH AMERICA, LLC AS FINANCIAL
ADVISOR TO THE DEBTORS AND DEBTORS IN POSSESSION
PURSUANT TO SECTIONS 327(A) AND 328 OF THE BANKRUPTCY CODE**

Shawn Hassel, being duly sworn, hereby states as follows:

1. I am a Managing Director with Alvarez & Marsal North America, LLC (together with employees of its affiliates (all of which are wholly-owned by its parent company and employees), its wholly owned subsidiaries (including Alvarez & Marsal Securities, LLC) and independent contractors, "*A&M*"), a restructuring advisory services firm with numerous offices throughout the country. I submit this declaration on behalf of A&M (the "*Declaration*") in support of the *Debtors' Application to Employ And Retain Alvarez & Marsal North America, LLC as Financial Advisor to the Debtors And Debtors in Possession Pursuant to Sections 327(a) and 328 of the Bankruptcy Code* (the "*Application*"), in accordance with the terms and conditions set forth in the Application and the engagement letter between Debtors and A&M attached to the Application as Exhibit 1 to Exhibit A (the "*Engagement Letter*"). Except as

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal taxpayer-identification number, are: Conexant Systems, Inc. (9439); Conexant CF, LLC (6434); Brooktree Broadband Holding, Inc. (5436); Conexant, Inc. (8218); and Conexant Systems Worldwide, Inc. (0601). The Debtors' main corporate address is 4000 MacArthur Blvd., Newport Beach, California 92660.

otherwise noted, I have personal knowledge of the matters set forth herein.²

Disinterestedness and Eligibility

2. A&M together with its affiliates (the “*Firm*”) utilize certain procedures (“*Firm Procedures*”) to determine the Firm’s relationships, if any, to parties that may have a connection to a client debtor. In implementing the Firm Procedures, the following actions were taken to identify parties that may have connections to the Debtors, and the Firm’s relationship with such parties:

- a. A&M requested and obtained from the Debtors extensive lists of interested parties and significant creditors (the “*Potential Parties in Interest*”).³ The list of Potential Parties in Interest which A&M reviewed is annexed hereto as **Schedule A**. The Potential Parties in Interest reviewed include, among others, the Debtors, prepetition lenders, officers, directors, over 30 of the largest unsecured creditors (representing 92% of the balance) of the Debtors (on a consolidated basis), significant customers and suppliers, parties holding ownership interests in the Debtors, significant counterparties to material agreements and affiliates.
- b. A&M then compared the names of each of the Potential Parties in Interest to the names in its master electronic database of the Firm’s current and recent clients (the “*Client Database*”). The Client Database generally includes the name of each client of the Firm, the name of each party who is or was known to be adverse to the client of the Firm in connection with the matter in which the Firm is representing such client, the name of each party that has, or had, a substantial role with regard to the subject matter of the Firm’s retention, and the names of the Firm professionals who are, or were, primarily responsible for matters for such clients.

² Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at A&M and are based on information provided by them.

³ The list of Potential Parties in Interest is expected to be updated during these cases. A&M continues to review the relationships its employees may have with potentially interested parties and to determine whether any relationships other than those set forth herein exist. As may be necessary, A&M will supplement this Declaration if it becomes aware of a relationship that may adversely affect A&M’s retention in these cases or discovers additional parties in interest through the filing of statements of financial affairs or statements under Rule 2019. A&M will update this disclosure if it is advised of any trading of claims against or interests in the Debtors that may relate to A&M’s retention or otherwise requires such disclosure.

- c. An email was issued to all Firm professionals requesting disclosure of information regarding: (i) any known personal connections between the respondent and/or the Firm on the one hand, and either the Potential Parties in Interest or the Debtors, on the other hand,⁴ (ii) any known connections or representation by the respondent and/or the Firm of any of the Potential Parties in Interest in matters relating to the Debtors; and (iii) any other conflict or reason why A&M may be unable to represent the Debtors.
- d. Known connections between former or recent clients of the Firm and the Potential Parties in Interest were compiled for purposes of preparing this Declaration. These connections are listed in **Schedule B** annexed hereto.

3. As a result of the Firm Procedures, I have thus far ascertained that, except as may be set forth herein, upon information and belief, if retained, A&M:

- a. is not a creditor of the Debtors (including by reason of unpaid fees for prepetition services),⁵ an equity security holder of the Debtors or an “insider” of the Debtors, as that term is defined in section 101(31) of the Bankruptcy Code;
- b. is not, and has not been, within two years before the date of the filing of the petition, a director, officer or employee of the Debtors; and
- c. does not have an interest materially adverse to the interests of the Debtors’ estates, or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

4. As can be expected with respect to any international professional services firm such as A&M, the Firm provides services to many clients with interests in the Debtors’ chapter 11 cases. To the best of my knowledge, except as indicated below, the Firm’s services for such clients do not relate to the Debtors’ chapter 11 cases.

⁴ In reviewing its records and the relationships of its professionals, A&M did not seek information as to whether any A&M professional or member of his/her immediate family: (a) indirectly owns, through a public mutual fund or through partnerships in which certain A&M professionals have invested but as to which such professionals have no control over or knowledge of investment decisions, securities of the Debtors or any other party in interest; or (b) has engaged in any ordinary course consumer transaction with any party in interest. If any such relationship does exist, I do not believe it would impact A&M’s disinterestedness or otherwise give rise to a finding that A&M holds or represents an interest adverse to the Debtors’ estates.

⁵ See paragraph 11 below.

5. In addition to the disclosures set forth on Schedule B, in the course of its review, A&M learned the following:

- a. The Debtors are seeking to retain Kirkland & Ellis LLP ("**K&E**") as their counsel during the pendency of these chapter 11 cases. As set forth on Schedule B, K&E currently represents A&M and/or its affiliates in matters unrelated to the Debtors and these chapter 11 cases. Alvarez & Marsal Inc. ("**A&M Inc.**"), the majority owner of A&M's parent company, Alvarez & Marsal Holdings, LLC ("**A&M Holdings**"), holds a significant ownership interest in Alvarez & Marsal Capital, LLC ("**A&M Capital**"). A&M Capital is an investment vehicle that will indirectly serve as the general partner of A&M Capital Partners, LP (the "**A&M Fund**") that will make private equity investments in companies. In addition to K&E's representations of certain A&M affiliates (including A&M Inc., A&M Capital and the A&M Fund) certain partners or other persons or entities associated with K&E ("**K&E Persons**") have invested in the A&M Fund. Each K&E Person that has invested in the A&M Fund holds less than one percent of the A&M Fund.
- b. The Debtors have listed Eastman Kodak as their largest unsecured creditor in their "Consolidated List of Creditors Holding the 30 Largest Unsecured Claims". A&M is currently serving as Financial Advisor to the Official Committee of Unsecured Creditors in Eastman Kodak's chapter 11 case, which was filed on January 19, 2012 (the "**Kodak Committee**"). A&M's work for the Kodak Committee has been unrelated to Kodak's relationship with (or any claim against) Conexant. The Debtors and A&M have agreed that A&M will recuse itself from advising the Debtors on matters specifically related to Kodak and any disputes that may arise directly between the Debtors and Kodak. In addition, the A&M team serving the Kodak Committee has agreed to recuse themselves from any matters involving Kodak and the Debtors. No team member of A&M on the Debtors' chapter 11 cases is involved in the Kodak Committee representation.

6. Further, as part of its diverse practice, the Firm appears in numerous cases and proceedings, and participates in transactions that involve many different professionals, including attorneys, accountants and financial consultants, who represent claimants and parties-in-interest in the Debtors' chapter 11 cases. Further, the Firm has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in these

proceedings. Based on A&M's current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests materially adverse to the Debtors in matters upon which A&M is to be employed, and none are in connection with these cases.

7. To the best of my knowledge, no employee of the Firm is a relative of, or is connected with the United States Trustee for the District of Delaware (the "*U.S. Trustee*") in this district or its employees, however, we note that Kelly Beaudin Stapleton, an A&M Managing Director who is not working on this case, served as the United States Trustee for Region 3 from January 2005 to May 2008.

8. Accordingly, to the best of my knowledge, A&M is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, in that A&M: (i) is not a creditor, equity security holder or insider of the Debtors; (ii) was not, within two years before the date of filing of the Debtors' chapter 11 petitions, a director, officer or employee of the Debtors; and (iii) does not have an interest materially adverse to the interest of the Debtors' estates or of any class of creditors or equity security holders.

9. If any new material relevant facts or relationships are discovered or arise, A&M will promptly file a supplemental declaration.

Compensation

10. Subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, applicable U.S. Trustee guidelines and the Local Rules, A&M will seek from the Debtors the Monthly Fee, payment for compensation on an hourly basis, certain incentive compensation as set forth in the Application and reimbursement of actual and necessary expenses incurred by A&M. A&M's customary hourly rates as charged in bankruptcy and non-bankruptcy matters of this type by the professionals assigned to this

engagement are outlined in the Application. These hourly rates are adjusted annually.

11. To the best of my knowledge, (i) no commitments have been made or received by A&M with respect to compensation or payment in connection with these cases other than in accordance with applicable provisions of the Bankruptcy Code and the Bankruptcy Rules, and (ii) A&M has no agreement with any other entity to share with such entity any compensation received by A&M in connection with these chapter 11 cases.

12. By reason of the foregoing, I believe A&M is eligible for employment and retention by the Debtors pursuant to sections 327(a) (as modified by section 1107(b) of the Bankruptcy Code), 328, 330 and 331 of the Bankruptcy Code and the applicable Bankruptcy Rules and Local Rules.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Executed on: March 6, 2013

By:

/s/ Shawn Hassel

Shawn Hassel

Managing Director

Alvarez & Marsal North America, LLC

Schedule A

List of Potential Parties in Interest

Potential Parties in Interest

Known Affiliates:

Brooktree Broadband Holding, Inc.
Conexant Broadband Communications (Shanghai) Co. Ltd.
Conexant Broadband Communications (Shenzhen) Co. Ltd.
Conexant CF, LLC
Conexant Digital Television (Chengdu) Co., Ltd.
Conexant Foreign Sales Corporation
Conexant Holdings, Inc.
Conexant Korea Ltd.
Conexant Systems (Japan) Company Ltd.
Conexant Systems Asia Pacific Limited
Conexant Systems Germany GmbH
Conexant Systems Private Ltd.
Conexant Systems Singapore Pte. Ltd
Conexant Systems Taiwan Co. Ltd.
Conexant Systems UK Limited
Conexant Systems Worldwide, Inc.
Conexant Systems, Inc.
Conexant, Inc.
Gold Holdings, Inc.

Major Suppliers:

Advanced Semiconductor Engineering
American Express
Amkor Technology Inc.
ARM Ltd.
Blue Cross of California
Cadence Design Systems Inc.
Cass Information Systems Inc.
Computer Packages Inc.
Ernst & Young LLP
Global Testing Corp.
Grace Semiconductor
Greatek Electronics Inc.
IBM Microelectronics
Jackson Walker LLP
Jazz Semiconductor
MoreDirect Inc.
nVision Global Technology
Powertech Technology Inc.
San Diego Gas & Electric Co.
Sigurd Microelectronics Corp.
Silterra Malaysia Sdn Bhd
SMIC Beijing

Stats Chippac Ltd.
Statschippac (BVI) Ltd.
Synopsys Inc.
Taiwan Semiconductor Manufacturing Co. (TSMC)
Target Compiler Technologies Inc.
TargetCW
Test Advantage Capital
United Microelectronics Corp. (UMC Group)

Major Customers:

Asian Information Technology Inc.
Canon Korea Business Solution Inc.
Humax Co. Ltd.
Kanematsu Corp.
LG Electronics Inc.
PTT Co. Ltd.
RTI Holdings Ltd.
Samsung
Sertek Inc.
Tokyo Electron Device Ltd.
Universal Global Scientific
Verifone Inc.

Secured Bondholders:

Soros Fund Management LLC

Other Significant Creditors:

4000 Macarthur LP
Advanced Semiconductor Engineering
Amkor Technology Inc.
ARM Ltd.
Boston Properties LP
Cadence Design Systems Inc.
Eastman Kodak
ELPF Scranton Road LP
Global Testing Corp.
Grace Semiconductor
Greatek Electronics Inc.
La Société Civile Immobilière
MoreDirect Inc.
Powertech Technology Inc.
PRES-4340 Von Karman LP
San Diego Gas & Electric Company
Sigurd Microelectronics Corp.
Silterra Malaysia Sdn Bhd
Stats Chippac Ltd.

Statschippac (BVI) Ltd.
Synopsys Inc.
Target Compiler Technologies Inc.
Test Advantage Capital
TSMC North America
UMC Group (USA)
Uptown Newport LP

Other Interested Parties:

The Bank of New York Mellon Trust Co.
Akin Gump Strauss Hauer & Feld LLP
The Blackstone Group
Donald Colvin
Joele Frank

Schedule B

Potential Connections of Related Parties

Current and Former Clients of A&M and/or its Affiliates¹

American Express
Amkor Technology
Bank of New York-Mellon
Blackstone Group
Cadence Design Systems, Inc.
Conexant Systems, Inc.
Eastman Kodak²
Ernst & Young
IBM
LG Electronics Inc.
Samsung
Stats Chippac, Ltd.
Synopsis, Inc.
Taiwan Semiconductor Manufacturing Co.

Significant Equity Holders of Current and Former A&M Clients³

Akin Gump
American Express
Asian Information Technology Inc.
Bank of New York-Mellon
Blackstone Group
Blue Cross of California (Anthem)
Samsung
Soros Fund Management

¹ A & M and/ or an affiliate is currently providing or has previously provided certain consulting or interim management services to these parties or their affiliates (or, with respect to those parties that are investment funds or trusts, to their portfolio or asset managers or their affiliates) in wholly unrelated matters.

² A&M provides financial advisory services to the Official Committee of Unsecured Creditors for Eastman Kodak and certain of its affiliates as debtors and debtors in possession.

³ These parties or their affiliates (or, with respect to those parties that are investment funds or trusts, their portfolio or asset managers or other funds or trusts managed by such managers) are significant equity holders of clients or former clients of A&M or its affiliates in wholly unrelated matters.

Creditors in A&M Engagements⁴

American Express
Bank of New York-Mellon
Blue Cross of California (Anthem)
Ernst & Young
IBM
nVision Global Technology

Members of Noteholders Group⁵

American Express

Professionals & Advisors⁶

Akin Gump
Blackstone Group
Ernst & Young
Jackson Walker LLP
Joele Frank
Kirkland & Ellis LLP

Significant Joint Venture Partners⁷

IBM

⁴ A&M is currently advising or has previously advised these parties or their affiliates (or, with respect to those parties that are investment funds or trusts, their portfolio or asset managers or other funds managed by such managers) as creditors or various official creditors' committees in which these parties or their affiliates were members or which represented the interests of these parties or their affiliates.

⁵ A&M is currently advising or has previously advised various official or unofficial noteholders' committees in which these parties or their affiliates (or, with respect to those parties that are investment funds or trusts, their portfolio or asset managers or other funds managed by such managers) were members or which represented the interests of these parties or their affiliates.

⁶ These professionals have represented clients in matters where A&M was also an advisor (or provided interim management services) to the same client. In certain cases, these professionals may have engaged A&M on behalf of such client.

⁷ These parties or their affiliates are significant joint venture partners of other clients or former clients of A&M or its affiliates in wholly unrelated matters.