

EXHIBIT B

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Subject: 3DS DRAM from Tachyon Semiconductor

Date: Tue, 09 Oct 2001 10:43:48 -0400

From: Glenn Leedy <glennleedy@technologist.com>

Organization: Elm Technology Corporation

To: Farhad Tabrizi <ftabrizi@hea.com>

Dear Farhad,

This information may be of some help to you and Hyundai. Elm's licensee Tachyon Semiconductor expects to have a 3DS twelve layer demonstration circuit this December. Tachyon's 3DS DRAM part is in .18 μ m technology but with .13 μ m cost; this is an advantage I think can be of significant help to Hyundai over its competition. Micron and Infineon have pledged investment after they receive parts. I encourage you to take a good look at Tachyon as soon as possible. The Tachyon web site is Tachyonsemi.com, they have offices in Singapore, San Jose and Chicago.

Tachyon is trying to close its second round [it raised \$20M in its first round]. I think there is a good opportunity for Hyundai to get access to one good margin design for all of 512Mb, 1Gb and 4Gb circuits and production by mid-2002, but also, an immediate good news release opportunity for Hyundai marketing and investors.

I would be glad to help you in every way I can in this.

Best regards,

Glenn
734.944.1570

Elm Technology Corporation

mailbox:/Macintosh%20HD/System%20Folder/Preferences/Netscape%20Users/Glenn%20Leedy/Mail/
Inbox?id=3BC30D23_3C63CF91%40technologist.com&number=124283266