

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

POST-EFFECTIVE

AMENDMENT NO. 1

TO

FORM S-4

REGISTRATION STATEMENT

UNDER THE SECURITIES ACT OF 1933

ENTEGRIS, INC.⁽¹⁾

EAGLE DE, INC.

(Exact Name of Registrant as Specified in Its Charter)

Minnesota Delaware	2033 2033	41-1941551 41-1941551 ⁽²⁾
(State or Other Jurisdiction of Incorporation or Organization)	(Primary Standard Industrial Classification Code Number)	(I.R.S. Employer Identification Number)

3500 Lyman Boulevard
Chaska, Minnesota 55318
(952) 556-3131

(Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant’s Principal Executive Offices)

John D. Villas
Chief Financial Officer
Entegris, Inc.
3500 Lyman Boulevard
Chaska, Minnesota 55318
(952) 556-3131

(Name, Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent for Service)

Copies to:

Douglas P. Long Faegre & Benson LLP 90 South Seventh Street 2200 Wells Fargo Center Minneapolis, MN 55402	David B. Walek Ropes & Gray LLP One International Place Boston, MA 02110
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Approximate date of commencement of proposed sale to public: As soon as practicable following the effective date of this registration statement and the date on which all other conditions to the merger of Mykrolis Corporation with and into Eagle DE, Inc. pursuant to the merger agreement described in the enclosed joint proxy statement/prospectus have been satisfied or waived. Eagle DE, Inc. is the successor issuer, within the meaning of Rule 12g-3 under the Securities Exchange Act of 1934, to Entegris, Inc. in connection with the reincorporation merger of Entegris, Inc. with and into Eagle DE, Inc. The Registrant hereunder shall be Entegris, Inc. and its successor issuer, Eagle DE, Inc., a Delaware corporation.

If the securities being registered on this form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box. ☐

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☒ Registration No. 333-124719

(1) Entegris, Inc., a Minnesota corporation, will reincorporate in Delaware in connection with this offering by way of a merger with and into its wholly owned subsidiary, Eagle DE, Inc., a Delaware corporation, which will change its name to Entegris, Inc. in such reincorporation merger and which expressly adopts this Registration Statement for all purposes under the Securities Act. Eagle DE, Inc. is referred to as “Entegris Delaware” in this joint proxy statement/prospectus.

(2) Upon completion of the reincorporation merger referred to above, Entegris Delaware will retain the I.R.S. employer identification number currently assigned to Entegris.

Item 20. Indemnification of Directors and Officers

Entegris, Inc. is subject to Minnesota Statutes Chapter 302A, the Minnesota Business Corporation Act. Section 302A.521 of the Minnesota Business Corporation Act provides in substance that, unless prohibited by its articles of incorporation or bylaws, a corporation must indemnify an officer or director who is made or threatened to be made a party to a proceeding by reason of his official capacity against judgments, penalties, fines, settlements and reasonable expenses, including attorneys' fees and disbursements, incurred by such person in connection with the proceeding, if certain criteria are met. These criteria, all of which must be met with respect to the person to be indemnified, are (a) that such person has not been indemnified by another organization for the same judgments, penalties, fines, settlements and expenses; (b) that such person must have acted in good faith; (c) that no improper personal benefit was obtained by such person and such person satisfied certain statutory conflicts of interest provisions, if applicable; (d) that in the case of a criminal proceeding, such person had no reasonable cause to believe that the conduct was unlawful; and (e) that such person must have acted in a manner the person reasonably believed was in the best interests of the corporation or, in certain limited circumstances, not opposed to the best interests of the corporation. The determination as to eligibility for indemnification is made by the members of the corporation's board of directors or a committee of the board who are at the time not parties to the proceedings under consideration, by special legal counsel, by the stockholders who are not parties to the proceedings or by a court.

Article 6 of Entegris' Amended and Restated Bylaws, as amended, requires indemnification by Entegris to the same extent permitted by the laws of the State of Minnesota.

Entegris also maintains a director and officer insurance policy to cover Entegris, its directors and its officers against certain liabilities.

Eagle DE, Inc. ("Entegris Delaware") is incorporated under the laws of the State of Delaware. Section 145 ("Section 145") of the General Corporation Law of the State of Delaware, as the same exists or may hereafter be amended (the "DGCL"), inter alia, provides that a Delaware corporation may indemnify any persons who were, are or are threatened to be made parties to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of such corporation), by reason of the fact that such person is or was an officer, director, employee or agent of such corporation, or is or was serving at the request of such corporation as a director, officer, employee or agent of another corporation or enterprise. The indemnity may include expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with such action, suit or proceeding, provided that such person acted in good faith and in a manner he reasonably believed to be in or not opposed to the corporation's best interests and, with respect to any criminal action or proceeding, had no reasonable cause to believe that his conduct was illegal.

Section 145 further authorizes a corporation to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or enterprise, against any liability asserted against him and incurred by him in any such capacity, arising out of his status as such, whether or not the corporation would otherwise have the power to indemnify him under Section 145.

Entegris Delaware's certificate of incorporation provides that the registrant's directors shall not be liable to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director, except to the extent that the exculpation from liabilities is not permitted under the DGCL as in effect at the time such liability is determined. Entegris Delaware's certificate of incorporation provides that the corporation shall indemnify its directors to the full extent permitted by the laws of the State of Delaware. In addition, Entegris Delaware's bylaws provide for indemnification of the registrant's officers and directors to the fullest extent permitted by applicable law.

All of Entegris Delaware's directors and officers will be covered by insurance policies maintained by Entegris Delaware against specified liabilities for actions taken in their capacities as such, including liabilities under the Securities Act of 1933. In addition, Entegris Delaware will enter into indemnification agreements with each of its directors and executive officers that provide for indemnification and expense advancement to the fullest extent permitted under the DGCL.

Item 21. Exhibits and Financial Statement Schedules

(a) *Exhibits:*

Exhibit No.	Description
2.1	Agreement and Plan of Merger, dated as of March 21, 2005, by and among Entegris, Inc., Mykrolis Corporation and Eagle DE, Inc. (included as Annex A in the joint proxy statement/prospectus previously filed).(1)
2.2	Agreement and Plan of Merger, dated as of March 21, 2005, by and between Entegris, Inc. and Eagle DE, Inc. (included as Annex B in the joint proxy statement/prospectus previously filed).(1)
3.1(a)	Certificate of Incorporation of Eagle DE, Inc. (included as Annex C-1 in the joint proxy statement/prospectus previously filed).(1)
3.1(b)	Certificate of Incorporation of Eagle DE, Inc. without a classified board (included as Annex C-2 in the joint proxy statement/prospectus previously filed).(1)
3.2	Bylaws of Eagle DE, Inc. (included as Annex D in the joint proxy statement/prospectus previously filed).(1)
3.3	Articles of Incorporation of Entegris.(1)
3.4	Bylaws of Entegris.(1)
4.1	Form of Common Stock Certificate.(1)
5	Opinion of Faegre & Benson LLP.(1)
8.1	Opinion of Faegre & Benson LLP regarding tax matters.
8.2	Opinion of Ropes & Gray LLP regarding tax matters.
10.1	Form of Amended and Restated Executive Termination Agreement, dated as of March 21, 2005, by and between Mykrolis Corporation and each of Jean-Marc Pandraud, Bertrand Loy, Peter W. Walcott, Fred Faulkner, John Gerard Mackay and Takashi Mizuno.(2)
10.2	Executive Termination Agreement, dated as of March 21, 2005, by and between Mykrolis Corporation and Peter S. Kirlin.(3)
10.3	Letter Agreement, dated as of March 21, 2005, by and between Mykrolis Corporation and Jean-Marc Pandraud.(4)
10.4	Letter Agreement, dated as of March 21, 2005, by and between Mykrolis Corporation and Bertrand Loy.(5)
10.5	Letter Agreement, dated as of March 21, 2005, by and between Mykrolis Corporation and Peter Walcott.(6)
10.6	Letter Agreement, dated as of March 21, 2005, by and between Mykrolis Corporation and Fred Faulkner.(7)
10.7	Letter Agreement, dated as of March 21, 2005, by and between Mykrolis Corporation and Takashi Mizuno.(8)

Exhibit No.	Description
10.8	Letter Agreement, dated as of March 21, 2005, by and between Mykrolis Corporation and John Gerard Mackay.(9)
10.9	Letter Agreement, dated as of March 21, 2005, by and between Mykrolis Corporation and Gideon Argov.(10)
10.10	Amended and Restated Employment Agreement, dated as of May 4, 2005, by and between Mykrolis Corporation and Gideon Argov.(11)
10.11	Form of Integration-Planning Bonus Letter and Attachments, dated as of May 12, 2005.(12)
23.1	Consent of KPMG LLP, relating to Entegris, Inc.(1)
23.2	Consent of PricewaterhouseCoopers LLP, relating to Mykrolis Corporation.(1)
23.3	Consent of Faegre & Benson LLP (included in Exhibits 5 and 8.1).
23.4	Consent of Ropes & Gray LLP (included in Exhibit 8.2).
24	Powers of Attorney.*
99.1	Form of Proxy of Entegris, Inc.(1)
99.2	Form of Proxy of Mykrolis Corporation.(1)
99.3	Fairness Opinion of Goldman, Sachs & Co. (included as Annex E in the joint proxy statement/prospectus previously filed).(1)
99.4	Fairness Opinion of Citigroup Global Markets Inc. (included as Annex F in the joint proxy statement/prospectus previously filed).(1)
99.5	Consent of Goldman, Sachs & Co.(1)
99.6	Consent of Citigroup Global Markets Inc. (1)

* Included on signature pages of the Form-S-4 registration statement of Entegris, Inc. and Eagle DE, Inc. filed with the Securities and Exchange Commission on May 9, 2005.

- (1) Previously filed.
- (2) Incorporated by reference to Exhibit 10.3 to Mykrolis Corporation's Quarterly Report on Form 10-Q for the quarter ended April 2, 2005.
- (3) Incorporated by reference to Exhibit 10.4 to Mykrolis Corporation's Quarterly Report on Form 10-Q for the quarter ended April 2, 2005.
- (4) Incorporated by reference to Exhibit 10.6 to Mykrolis Corporation's Quarterly Report on Form 10-Q for the quarter ended April 2, 2005.
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- (9) Incorporated by reference to Exhibit 10.10 to Mykrolis Corporation's Quarterly Report on Form 10-Q for the quarter ended April 2, 2005.
- (10) Incorporated by reference to Exhibit 10.5 to Mykrolis Corporation's Quarterly Report on Form 10-Q for the quarter ended April 2, 2005.

- (11) Incorporated by reference to Exhibit 10.13 to Mykrolis Corporation's Quarterly Report on Form 10-Q for the quarter ended April 2, 2005.
- (12) Incorporated by reference to Exhibit 10.1 to Entegris, Inc.'s Current Report on Form 8-K filed with the Securities and Exchange Commission on May 18, 2005.
- (b) *Financial Statement Schedule*
Incorporated by reference to the financial statement schedule included in Entegris' Annual Report on Form 10-K for the year ended August 28, 2004.
- (c) *Reports, Opinions or Appraisals*
Information requested hereunder is furnished as Exhibits 99.3 and 99.4 to this registration statement.

Item 22. Undertakings.

- (b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933 (sometimes referred to herein as the "Securities Act"), each filing of the registrant's annual report pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- (g)(1) The undersigned registrant hereby undertakes as follows: that prior to any public reoffering of the securities registered hereunder through use of a prospectus which is a part of this registration statement, by any person or party who is deemed to be an underwriter within the meaning of Rule 145(c), the issuer undertakes that such reoffering prospectus will contain the information called for by the applicable registration form with respect to reofferings by persons who may be deemed underwriters, in addition to the information called for by the other items of the applicable form.
- (g)(2) The undersigned registrant hereby undertakes that every prospectus: (i) that is filed pursuant to paragraph 1 immediately preceding, or (ii) that purports to meet the requirements of Section 10(a)(3) of the Securities Act of 1933 Act and is used in connection with an offering of securities subject to Rule 415, will be filed as part of an amendment to the registration statement and will not be used until such amendment is effective, and that, for purposes of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- (h) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

The undersigned registrant hereby undertakes to respond to requests for information that is incorporated by reference into the information statement-prospectus pursuant to Item 4, 10(b), 11 or 13 of this form, within one business day of receipt of such request, and to send the incorporated documents by first class mail or other equally prompt means. This includes information contained in documents filed subsequent to the effective date of the registration statement through the date of responding to the request.

The undersigned registrant hereby undertakes to supply by means of a post-effective amendment all information concerning a transaction, and the company being acquired involved therein, that was not the subject of and included in the registration statement when it became effective.

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this Post-Effective Amendment No. 1 to the Registration Statement on Form S-4 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Chaska, State of Minnesota, on July 1, 2005.

ENTEGRIS, INC.

By: /s/ JAMES E. DAUWALTER
Its: Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement on Form S-4 has been signed on July 1, 2005, by the following persons in the capacities indicated.

<u>Signature</u>	<u>Title</u>
<u>/s/ JAMES E. DAUWALTER</u>	Chief Executive Officer and Director (Principal Executive Officer)
<u>James E. Dauwalter</u>	
<u>*</u>	Chief Financial Officer (Principal Financial and Accounting Officer)
<u>John D. Villas</u>	
<u>*</u>	Director
<u>James A. Bernards</u>	
<u>*</u>	Director
<u>Stan Geyer</u>	
<u>*</u>	Director
<u>Gary F. Klingl</u>	
<u>*</u>	Director
<u>Roger D. McDaniel</u>	
<u>*</u>	Director
<u>Paul L.H. Olson</u>	
<u>*</u>	Director
<u>Brian F. Sullivan</u>	
<u>*</u>	Director
<u>Donald M. Sullivan</u>	

* The undersigned, by signing his name hereto, does sign and execute this Post-Effective Amendment No. 1 to the Registration Statement on Form S-4 pursuant to the powers of attorney executed by the above-named officers and directors of the registrant, which have been filed with the Securities and Exchange Commission on behalf of such officers and directors.

By: /s/ JAMES E. DAUWALTER
James E. Dauwalter

Date: July 1, 2005

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EAGLE DE, INC.

By: /s/ JAMES E. DAUWALTER
Its: Chief Executive Officer and President

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<u>Signature</u>	<u>Title</u>
<u>/s/ JAMES E. DAUWALTER</u> James E. Dauwalter	Chief Executive Officer, President and Director (Principal Executive Officer)
<u>*</u> John D. Villas	Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)
<u>*</u> Stan Geyer	Director
<u>*</u> Jay Bennett	Director

* The undersigned, by signing his name hereto, does sign and execute this Post-Effective Amendment No. 1 to the Registration Statement on Form S-4 pursuant to the powers of attorney executed by the above-named officers and directors of the registrant, which have been filed with the Securities and Exchange Commission on behalf of such officers and directors.

By: /s/ JAMES E. DAUWALTER
James E. Dauwalter

Date: July 1, 2005

EXHIBIT INDEX

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UNITED STATES | ENGLAND | GERMANY | CHINA

June 30, 2005

Entegris, Inc.
3500 Lyman Boulevard
Chaska, Minnesota 55318

Eagle DE, Inc.
3500 Lyman Boulevard
Chaska, Minnesota 55318

Ladies and Gentlemen:

We have acted as counsel to Entegris, Inc., a Minnesota corporation ("Old Entegris") and Eagle DE, Inc., a Delaware corporation (to be renamed Entegris, Inc.) ("Entegris") in connection with (i) the reincorporation merger (the "Reincorporation Merger") of Old Entegris with and into Entegris that is contemplated to occur pursuant to the Agreement and Plan of Merger dated as of March 21, 2005, between such parties (the "Reincorporation Agreement"), (ii) the merger (the "Merger") of Mykrolis Corporation, a Delaware corporation ("Mykrolis") with and into Entegris that is contemplated to occur pursuant to the Agreement and Plan of Merger, dated as of March 21, 2005 (the "Merger Agreement"), by and among Old Entegris, Entegris and Mykrolis, and (iii) the preparation and filing of the Registration Statement on Form S-4 (the "Registration Statement") which includes the Joint Proxy Statement/Prospectus (the "Proxy Statement/Prospectus") filed with the Securities and Exchange Commission in connection with the Merger and the Reincorporation Merger. Unless otherwise indicated, each capitalized term used herein has the meaning ascribed to it in the Merger Agreement and Reincorporation Agreement.

In connection with this opinion, we have examined the Merger Agreement, the Reincorporation Agreement, the Registration Statement, and the Proxy Statement/Prospectus. For purposes of this opinion, we have assumed that the Reincorporation Merger and Merger will be consummated in the manner described in the Reincorporation Agreement, the Merger Agreement, the Registration Statement, and the Proxy Statement/Prospectus (assuming satisfaction of all covenants and conditions to the obligations of the parties without

2200 WELLS FARGO CENTER | 90 SOUTH SEVENTH STREET | MINNEAPOLIS MINNESOTA 55402-3901
TELEPHONE 612-766-7000 | FACSIMILE 612-766-1600 | WWW.FAEGRE.COM

amendment or waiver thereof), and in accordance with the Delaware General Corporation Law and the Minnesota Business Corporation Act. We have also assumed that the representation letters, dated as of the date hereof, that Entegris, Old Entegris, and Mykrolis have provided to us are true and accurate as of the date hereof and will remain true and accurate as of the Effective Time of the Reincorporation Merger and as of the Effective Time of the Merger. In addition, we have assumed that all statements in such representation letters made “to the best knowledge” of any person or entity, or otherwise qualified, are true, correct and complete as if made without such qualification. Furthermore, we have assumed that, as to all matters in which a person or entity making a representation has represented that such person or entity or a related party is not a party to, does not have, or is not aware of, any plan, intention, understanding or agreement to take an action, there is in fact no plan, intention, understanding or agreement and such action will not be taken. We have examined originals, or copies certified or otherwise identified to our satisfaction, of such records, documents, certificates or other instruments, and have made such other inquiries, as in our judgment are necessary or appropriate to enable us to render the opinion set forth below. We have not, however, undertaken any independent investigation of any factual matter set forth in any of the foregoing.

Subject to the foregoing and to the qualifications and limitations set forth herein, and to the assumptions and qualifications set forth in the discussion in the Proxy Statement/Prospectus under the heading “Material U.S. Federal Income Tax Consequences,” we are of the opinion that: (i) for United States federal income tax purposes, the Reincorporation Merger will be treated as a reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the “Code”), (ii) for United States federal income tax purposes, the Merger will be treated as a reorganization within the meaning of Section 368(a) of the Code, and (iii) accordingly, the statements regarding U.S. federal income tax consequences set forth in the Proxy Statement/Prospectus under the heading “Material U.S. Federal Income Tax Consequences” are true in all material respects and describe all of the material U.S. federal income tax consequences in the Reincorporation Merger and Merger. However, our opinion does not address U.S. federal income tax consequences which may vary with, or are contingent upon, a shareholder’s individual circumstances.

Our opinion is based on the Code, Treasury Regulations, administrative interpretations and judicial precedents as of the date hereof, which could change at any time, possibly with retroactive effect. If there is any subsequent change in the applicable law or regulations, or if there are subsequently any new administrative or judicial interpretations of the law or regulations, the opinion expressed herein may become inapplicable. No ruling has been sought from the Internal Revenue Service by Entegris, Old Entegris or Mykrolis as to the federal income tax consequences of the Merger, and neither the Internal Revenue Service nor any court is bound by our opinion herein. No opinion is expressed as to any factual matter or any other matter not specifically addressed above,

including the tax consequences of any transactions under any non-income tax or state, local, or foreign tax law or the tax consequences of any transactions other than the Reincorporation Merger and the Merger contemplated or entered into by Entegris, Old Entegris or Mykrolis. We do not undertake to advise you as to any changes in federal income tax law after the date hereof that may affect our opinion.

This opinion is expressed as of the date hereof, and we are under no obligation to supplement or revise our opinion to reflect any changes (including changes that have retroactive effect) in applicable law or any information, document, corporate record, covenant, statement, representation or assumption stated herein which becomes untrue or incorrect.

Any inaccuracy in, or breach of, any of the aforementioned factual statements, representations or assumptions or any change in applicable law after the date hereof could affect our conclusions.

This opinion is solely for your benefit and the benefit of your shareholders and shall not inure to the benefit of any other person. We hereby consent to the filing with the Securities and Exchange Commission of this opinion as an exhibit to the Registration Statement and to the use of our name in the sections of the Proxy Statement/Prospectus entitled “Summary—Material U.S. Federal Income Tax Consequences” and “Material U.S. Federal Income Tax Consequences.” In giving this consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Securities and Exchange Commission there under.

Very truly yours,

/s/ Faegre & Benson LLP
Faegre & Benson LLP

June 30, 2005

Mykrolis Corporation
129 Concord Road
Billerica, MA 01821

Re: Tax Opinion Regarding Merger of Mykrolis Corporation with and into Eagle DE, Inc.

Ladies and Gentlemen:

We have acted as counsel to Mykrolis Corporation, a Delaware corporation (“Mykrolis”), in connection with (i) the merger (the “Merger”) of Mykrolis with and into Eagle DE, Inc. (to be renamed Entegris, Inc.), a Delaware corporation (“Entegris”), that is contemplated to occur pursuant to the Agreement and Plan of Merger, dated as of March 21, 2005 (the “Merger Agreement”), by and among Entegris, Inc., a Minnesota corporation (“Old Entegris”), Entegris and Mykrolis, and (ii) the preparation and filing of the Registration Statement on Form S-4 (the “Registration Statement”) which includes the Joint Proxy Statement/Prospectus (the “Proxy Statement/Prospectus”) filed with the Securities and Exchange Commission in connection with the Merger and the immediately preceding merger (the “Reincorporation Merger”) of Old Entegris with and into Entegris pursuant to the Agreement and Plan of Merger dated as of March 21, 2005 between such parties (the “Reincorporation Agreement”). Unless otherwise indicated, each capitalized term used herein has the meaning ascribed to it in the Merger Agreement and Reincorporation Agreement.

In connection with this opinion, we have examined the Merger Agreement, the Reincorporation Agreement, the Registration Statement, and the Proxy Statement/Prospectus. For purposes of this opinion, we have assumed that the Reincorporation Merger and Merger will be consummated in the manner described in the Reincorporation Agreement, the Merger Agreement, the Registration Statement, and the Proxy Statement/Prospectus (assuming satisfaction of all covenants and conditions to the obligations of the parties without amendment or waiver thereof), and in accordance with the Delaware General Corporation Law and the Minnesota Business Corporation Act. We have also assumed that the representation letters,

dated as of the date hereof, that Entegris, Old Entegris, and Mykrolis have provided to us are true and accurate as of the date hereof and will remain true and accurate as of the effective time of the Reincorporation Merger and as of the Effective Time. In addition, we have assumed that all statements in such representation letters made “to the best knowledge” of any person or entity, or otherwise qualified, are true, correct and complete as if made without such qualification. Furthermore, we have assumed that, as to all matters in which a person or entity making a representation has represented that such person or entity or a related party is not a party to, does not have, or is not aware of, any plan, intention, understanding or agreement to take an action, there is in fact no plan, intention, understanding or agreement and such action will not be taken. We have examined originals, or copies certified or otherwise identified to our satisfaction, of such records, documents, certificates or other instruments, and have made such other inquiries, as in our judgment are necessary or appropriate to enable us to render the opinion set forth below. We have not, however, undertaken any independent investigation of any factual matter set forth in any of the foregoing.

Subject to the foregoing and to the qualifications and limitations set forth herein, and to the assumptions and qualifications set forth in the discussion in the Proxy Statement/Prospectus under the heading “Material U.S. Federal Income Tax Consequences,” we are of the opinion that: (i) for United States federal income tax purposes, the Merger will be treated as a reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the “Code”); and (ii) accordingly, the statements regarding U.S. federal income tax consequences of the Merger set forth in the Proxy Statement/Prospectus under the heading “Material U.S. Federal Income Tax Consequences” are true in all material respects and describe all of the material U.S. federal income tax consequences of the Merger. However, our opinion does not address U.S. federal income tax consequences which may vary with, or are contingent upon, a shareholder’s individual circumstances. In addition, our opinion does not address any tax consequences of the Reincorporation Merger or any non-income tax or any foreign, state or local tax consequences of the Merger.

Our opinion is based on the Code, Treasury Regulations, administrative interpretations and judicial precedents as of the date hereof, which could change at any time, possibly with retroactive effect. If there is any subsequent change in the applicable law or regulations, or if there are subsequently any new administrative or judicial interpretations of the law or regulations, the opinion expressed herein may become inapplicable. No ruling has been sought from the Internal Revenue Service by Entegris, Old Entegris or Mykrolis as to the federal income tax consequences of the Merger, and neither the Internal Revenue Service nor any court is bound by our opinion herein. No opinion is expressed as to any factual matter or any other matter not specifically addressed above, including the tax consequences of any transactions under any non-income tax or state, local, or foreign tax law or the tax consequences of any transaction other than the Merger contemplated or entered into by Entegris, Old Entegris or Mykrolis. We do not undertake to advise you as to any changes in federal income tax law after the date hereof that may affect our opinion.

This opinion is expressed as of the date hereof, and we are under no obligation to supplement or revise our opinion to reflect any changes (including changes that have retroactive effect) in applicable law or any information, document, corporate record, covenant, statement, representation or assumption stated herein which becomes untrue or incorrect.

Any inaccuracy in, or breach of, any of the aforementioned factual statements, representations or assumptions or any change in applicable law after the date hereof could affect our conclusions.

This opinion is solely for your benefit and the benefit of your shareholders and shall not inure to the benefit of any other person. We hereby consent to the filing with the Securities and Exchange Commission of this opinion as an exhibit to the Registration Statement and to the use of our name in the sections of the Proxy Statement/Prospectus entitled “Summary—Material U.S. Federal Income Tax Consequences” and “Material U.S. Federal Income Tax Consequences.” In giving this consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Securities and Exchange Commission thereunder.

Very truly yours,

/s/ Ropes & Gray LLP
Ropes & Gray LLP