

EXHIBIT B

HENNIGAN, BENNETT & DORMAN LLP

LAWYERS

601 SOUTH FIGUEROA STREET
SUITE 3300
LOS ANGELES, CALIFORNIA 90017
TELEPHONE (213) 694-1200
FACSIMILE (213) 694-1234

DIRECT PHONE (213) 694-1054
BLOCKA@HBDLAWYERS.COM

January 13, 2006

VIA FACSIMILE

Dan Jackson
Keker & Van Nest LLP
710 Sansome Street
San Francisco, California 94111-1704

Re: In re Acacia Media Technologies Corporation Patent Litigation

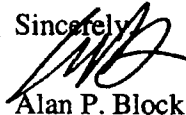
Dear Dan:

I am responding to your letter of January 5, 2005 in which you asked whether Acacia will stipulate to the invalidity of the dependent claims of the '702 and claims 10-13 of the '863 patent.

As discussed in more detail in Mr. Dorman's letter of this afternoon to all defendants' counsel, Acacia will request that the parties stipulate that the Court enter judgment of invalidity and non-infringement of the '702 patent pursuant to Fed.R.Civ.P. 54(b) so that Acacia can immediately file an appeal to the Federal Circuit of the Court's rulings on the terms "sequence encoder," "identification encoder," and "transmission system at a first location."

With respect to claims 10-13 of the '863 patent, Acacia will be serving next week its Disclosure of Asserted Claims and Preliminary Infringement Contentions re the '275, '863, and '720 patents on each defendant whom Acacia accuses of infringing one or more of these patents. In these documents, you will see that Acacia is no longer asserting claims 10-13 of the '863 patent against any defendant.

Sincerely,


Alan P. Block

APB:sab

cc: All Counsel of Record (via e-mail)

DISTRIBUTION LIST

Juanita R. Brooks
Todd G. Miller
Fish & Richardson
12390 El Camino Real
San Diego, California 92130-2081
Counsel for:
ACMP LLC; Ademia Multimedia LLC; Adult Entertainment Broadcast Network; Adult Revenue Services; Audio Communications; CJ Inc.; Club Jenna Inc.; Cyber Trend Inc.; Cybernet Ventures Inc.; Game Link Inc.; Global AVS Inc.; Innovative Ideas International; Lightspeedcash; National A-1 Advertising Inc.; New Destiny Internet Group LLC; VS Media Inc.

Victor De Gyarfas
William J. Robinson
Foley & Lardner
2029 Century Park E, 35th Floor
Los Angeles, California 90067
Counsel for:
International Web Innovations, Inc.

Mark D. Schneider
Gifford, Krass, Groh, Sprinkle, Anderson and Citkowski
280 N. Old Woodward Avenue, Suite 400
Birmingham, Michigan 48009-5394
Counsel for:
Askcs.com Inc.

Adam Robert Alper
David Allen York
Latham & Watkins
135 Commonwealth Drive
Menlo Park, California 94025
Counsel for:
AP Net Marketing Inc.; ICS Inc.

David C. Doyle
Morrison & Foerster LLP
3811 Valley Centre Dr., Suite 500
San Diego, California 92130
Counsel for:
Echostar Technologies Corporation

Jonathan E. Singer
William R. Woodford
Fish & Richardson
60 South Sixth Street, Suite 3300
Minneapolis, Minnesota 55402
Counsel for:
ACMP LLC; Ademia Multimedia LLC; Adult Entertainment Broadcast Network; Adult Revenue Services; Audio Communications; CJ Inc.; Club Jenna Inc.; Cyber Trend Inc.; Cybernet Ventures Inc.; Game Link Inc.; Global AVS Inc.; Innovative Ideas International; Lightspeedcash; National A-1 Advertising Inc.; New Destiny Internet Group LLC; VS Media Inc.

Gary A. Hecker
James Michael Slominski
Hecker Law Group
1925 Century Park East, Suite 2300
Los Angeles, California 90067
Counsel for:
Offendale Commercial Limited BV

Alfredo A. Bismonte
Daniel H. Fingerman
Bobby T. Shih
Mount & Stoelker, P.C.
River Park Tower, 17th Floor
333 W. San Carlos St.
San Jose, CA 95110
Counsel for:
Askcs.com Inc.

Rachel Krevans
Jason A. Crotty
Paul A. Friedman
Morrison & Foerster LLP
425 Market Street
San Francisco, California 94105-2482
Counsel for:
Satellite LLC; Echostar Technologies Corporation; Echostar Communications Corporation

HENNIGAN, BENNETT & DORMAN LLP

Annemarie A. Daley
Stephen P. Safranski
Robins Kaplan Miller & Ciresi LLP
2800 LaSalle Plaza
800 LaSalle Avenue
Minneapolis, Minnesota 55402
Counsel for:
Coxcom, Inc.; Hospitality Network, Inc.

Jeffrey H. Dean
Kevin D. Hogg
Bradford P. Lyerla
Carl E. Myers
Marshall Gerstein & Borun LLP
6300 Sears Tower
233 South Wacker Drive
Chicago, Illinois 60606
Counsel for:
Armstrong Group; Arvig Communication Systems; Charter Communications, Inc.; East Cleveland TV and Communications LLC; Massillon Cable TV, Inc.; Wide Open West LLC

Daralyn J. Durie
Joshua H. Lerner
David J. Silbert
Keker & Van Nest LLP
710 Sansome Street
San Francisco, California 94111
Counsel for:
Comcast Cable Communications, LLC; Insight Communications, Inc.

Stephen E. Taylor
Jan J. Klohonatz
Taylor & Co. Law Offices, Inc.
One Ferry Building, Suite 355
San Francisco, California 94111
Counsel for:
Mediacom Communications Corporation

Jeffrey D. Sullivan
Michael J. McNamara
Baker Botts L.L.P.
30 Rockefeller Plaza
New York, New York 10112
Counsel for:
Mediacom Communications Corporation; Bresnan Communications

Richard R. Patch
J. Timothy Nardell
Coblentz, Patch, Duffy & Bass LLP
One Ferry Building, Suite 200
San Francisco, California 94111-4213
Counsel for:
Coxcom, Inc.; Hospitality Network, Inc.

William R. Overend
Morgan D. Tovey
Reed Smith Crosby Heafey
Two Embarcadero Center, Suite 2000
San Francisco, California 94111
Counsel for:
Charter Communications, Inc.

Victor G. Savikas
Kevin G. McBride
Maria K. Nelson
Marsha E. Mullin
Jones Day
555 South Flower Street, 50th Floor
Los Angeles, California 90071
Counsel for:
DirecTV Group, Inc.

Mitchell D. Lukin
Baker Botts L.L.P.
One Shell Plaza
910 Louisiana
Houston, Texas 77022
Counsel for:
Mediacom Communications Corporation; Bresnan Communications

Rebecca Anne Bortolotti
John Christopher Reich
Albert L. Underhill
Merchant & Gould
80 S. 8th Street, Suite 3200
Minneapolis, Minnesota 55402
Counsel for:
Arvig Communications Systems; Cannon Valley Communications, Inc.; Loretel Cablevision; Mid-Continent Media, Inc.; Savage Communications, Inc.; Sjoberg's Cablevision, Inc.; US Cable Holdings LP

HENNIGAN, BENNETT & DORMAN LLP

Sean David Garrison
Robert Francis Cople
Lewis & Roca LLP
40 N. Central Avenue
Phoenix, Arizona 85004-4429
Counsel for:
Cable America Corp.

Troy Blinn Forderman
George Chun Chen
Bryan Cave LLP
2 N. Central Avenue, Suite 2200
Phoenix, Arizona 85004-4406
Counsel for:
Cable System Service Inc.

Patrick J. Whalen
Spencer Fan Britt & Brown LLP
1000 Walnut Street, Suite 1400
Kansas City, Missouri 64106
Counsel for:
NPG Cable Inc.

Clay K. Keller
Buckingham, Doolittle & Burroughs
50 South Main Street
Akron, Ohio 44308
Counsel for:
Nelsonville TV Cable, Inc.

Christopher B. Fagan
Fay Sharpe Fagan Minnich & McKee
1100 Superior Avenue, Seventh Floor
Cleveland, Ohio 44114-2518
Counsel for:
**Armstrong Group; East Cleveland TV and
Communications LLC; Massillon Cable TV,
Inc.; Wide Open West, LLC**

Benjamin Hershkowitz
Goodwin Proctor LLP
599 Lexington Avenue
New York, NY 10022
Counsel for:
CSC Holdings, Inc.

C. Mark Kittredge
Perkins Coie Brown & Bain PA
P.O. Box 400
Phoenix, Arizona 85001-0400
Counsel for:
Cable One Inc.

Gregory T. Spalj
Fabyanske Westra & Hart PA
800 LaSalle Avenue, Suite 1900
Minneapolis, Minnesota 55402
Counsel for:
Cable System Service, Inc.

Fritz Byers
824 Spitzer Building
520 Madison Avenue
Toledo, Ohio 43604
Counsel for:
Block Communications, Inc.

Melissa G. Ferrario
Barry S. Goldsmith
Gary H. Nunes
Womble Carlyle Sandridge & Rice
8065 Leesburg Pike, Fourth Floor
Tysons Corner, VA 22182
Counsel for:
Nelsonville TV Cable, Inc.

Stephen S. Korniczky
James V. Fazio
Paul Hastings Janofsky & Walker LLP
3579 Valley Centre Drive
San Diego, CA 92130
Counsel for:
Cebridge Connections

David S. Benyacar
Daniel Reisner
Kaye Scholar LLP
425 Park Avenue
New York, NY 10022
Counsel for:
Time Warner Cable, Inc.