

EXHIBIT 2

March 14, 2012

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By Email (dianehutnyan@quinnemanuel.com)

Diane Hutnyan
Quinn Emanuel
865 South Figueroa St., 10th Floor
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Re: *Apple v. Samsung*, Case No. 11-cv-1846 LHK (N.D. Cal.)

Dear Diane:

I write in response to your March 2 letter regarding the deposition of Mark Buckley and Apple's production of financial documents. Your assertion that Apple has failed to produce "basic financial documents relevant to the costs and profitability of the products Apple has put at issue" is baseless.

The scope of Apple's financial production has been the subject of many discussions and addressed through motions. Apple identified documents various groups of documents in its possession, custody and control that reflect units, sales, cost of goods sold, expenses, and various measures of profitability. It identified documents regarding price, customers, and other categories of financial information. It identified combinations of documents prepared in the ordinary course by various financial teams within Apple as well as unique data not available elsewhere that could be obtained from the system of record. The Court concluded that the scope of Apple's proposed response was reasonable. (Order re Discovery Motions [Dkt. No. 673] at 21.)

Thereafter, Apple has produced the following non-exclusive list of materials related to its sales, costs and financial performance:

- Line of Business Reports for iPhone, iPad, iPod Touch, iTunes, Licensing, Mobile Advertising, iPhone accessories, iPad accessories, Music accessories and other internal lines of business that reflect revenues, detailed information on costs of goods sold and detailed information on expenses pursuant to the categories identified and used by Apple's financial planning and analysis group and provided to management.

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- U.S. and worldwide units, revenues and standard costs from 2007 through 2011 for iPhone, iPod Touch and iPad by model.
- U.S. sales of iPhone broken down by carrier and other channels from 2007 to present.
- Internal U.S. iTunes Business P&L prepared by the relevant financial team and provided to Apple's management.
- Costed bills of materials for all accused Apple products, showing manufacturing expense by line item by quarter as prepared and tracked by Apple's manufacturing group.
- Royalty reports reflecting royalties paid for the accused products from 2007 to 2011 from Apple's product marketing group.
- Gross margin reports reflecting Apple's gross margin calculations by financial quarter for iPhone for use in circumstances where revenue cannot be specifically allocated to products due to subsidies, commissions and adjustments.
- Capital expenditure data regarding retail stores and other capital expenditures from 2007 forward.
- Internal pricing documents showing prices paid by various segments of customers.
- Report prepared by Apple's operations group regarding Apple's inventory, builds, unit sales, and manufacturing results based both on what Apple built and what more it could have built given existing part shortages and existing manufacturing lines for each iPad model and for each iPhone model in 2010 and 2011.
- Internal forecasts for iPhone business.
- Information on payments Apple receives from third parties for searching and for the ability to advertise products as being "made for" Apple products.
- Report reflecting U.S. advertising spending for iPhone and iPad.
- Updated royalty reports
- Reports reflecting Apple's investments in these lines of business, including expenses for training, stores, and repairs.

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This non-exclusive list reflects compliance with Apple's promises and with the Court's Order. This, of course, is in addition to the great volume of information on financial topics that is available in Apple's annual and quarterly SEC filings and shareholder proxies. Collectively, this information provides a more than sufficient basis to evaluate in detail Apple's actual performance during the periods relevant to the litigation.

The additional information that may be responsive to the specific requests you identify would be largely duplicative. Further, your request for budgets from prior periods would needlessly add to the burden of production without any corresponding benefit given that actual figures are now available and have been reported.

Sincerely,

/s/ Jason R. Bartlett

Jason R. Bartlett

cc: Peter Kolovos
S. Calvin Walden