

EXHIBIT 18

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July 1, 2011

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Via E-Mail charlesverhoeven@quinnemanuel.com and US Mail

Charles K. Verhoeven, Esq.
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50 California Street, 22nd Floor
San Francisco, CA 94105

Re: *Apple Inc. v. Samsung Elecs. Co., et al.*, Case No. 11-CV-01846-LHK (N.D. Cal.)

Dear Charlie:

As you know, Samsung is required to preserve evidence that might be relevant to the pending lawsuits between Apple and Samsung (and its related entities). We write to confirm that Samsung has taken steps to preserve such evidence and is, in fact, doing so.

Categories of evidence requiring preservation include documents concerning Samsung's imitation of, copying of, or benchmarking against Apple's products. Such evidence – and similar evidence confirming that Samsung knew of, used, or referred to Apple's products, designs, or intellectual property when developing its own products – would be highly relevant to the pending actions.

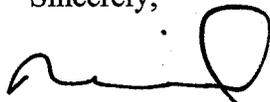
Much of the relevant evidence in Samsung's possession may be electronic, such as electronic mail. Because electronic documents are easily deleted, modified, and corrupted, please take the necessary steps to ensure that relevant electronic documents are not deleted or changed.

In recent litigation, Samsung has demonstrated its inability to preserve electronic evidence even after litigation has begun. *See, e.g., Mosaid Techs., Inc. v. Samsung Elecs. Co.*, 348 F. Supp. 2d 332, 336, 340 (D.N.J. 2004) (sanctioning Samsung and related entities for destroying relevant electronic mail after lawsuit filed); *Fractus, S.A. v. Samsung Elecs. Co.*, Case No. 09-cv-203 (E.D. Tex.) (trial transcript referring to Samsung's continued policy of deleting electronic mail every two weeks, even after lawsuit filed).

Charles K. Verhoeven, Esq.
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In view of Samsung's prior difficulties with document preservation and, in the *Mosaid* case, the court's finding that Samsung had lost or destroyed relevant evidence, we trust that Samsung has undertaken measures to remedy these deficiencies.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael A. Jacobs". The signature is fluid and cursive, with a large loop at the end.

Michael A. Jacobs