EXHIBIT L

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February 28, 2012

VIA ELECTRONIC MAIL

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Re: Apple v. Samsung Elecs. Co. et al., Case No. 11-cv-1846 LHK (N.D. Cal.), Certain Electronic Digital Media Devices and Components Thereof, Inv. No. 337-TA-796 and The Matter of Certain Mobile Electronic Devices, Including Wireless Communications Devices, Portable Music and Data Processing Devices, And Tablet Computers, Inv. No. 337-TA-794.

Dear Harold, Kristin and Nina,

Regarding the parties' recent discussion of a cross-use agreement, Samsung proposes that the parties enter into a cross-use agreement for the deposition transcripts of the parties' fact witnesses taken in *Apple v. Samsung Elecs. Co. et al.*, Case No. 11-cv-1846 LHK (N.D. Cal.),

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The Matter of Certain Electronic Digital Media Devices and Components Thereof, Inv. No. 337-TA-796 or The Matter of Certain Mobile Electronic Devices, Including Wireless Communications Devices, Portable Music and Data Processing Devices, And Tablet Computers, Inv. No. 337-TA-794. This agreement would establish that any such transcript taken (or to be taken) in one of the three actions would be deemed produced in the other two, consistent with the parties' approach with respect to documents among the three actions. Samsung also wishes to make clear at the outset of this agreement that the parties should not use cross-use as a means of circumventing the time limits or relevance limits in the various matters.

Please confirm in writing by tomorrow whether Apple is willing to stipulate to this cross-use agreement.

Kind regards,

/s/ Diane C. Hutnyan

Diane C. Hutnyan