Exhibit L

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By Email (dianehutnyan@quinnemanuel.com)

Diane Hutnyan Quinn Emanuel 865 South Figueroa St., 10th Floor Los Angeles, California 90017

Re: Apple v. Samsung, Case No. 11-cv-1846 LHK (N.D. Cal.)

Dear Diane:

I write regarding the excessive volume of last minute third-party subpoenas issued by Samsung. Discovery in this litigation has been proceeding for months, and Samsung has had ample opportunity to notice and serve these subpoenas well in advance of the close of discovery. Samsung's recent slew of subpoenas is not justified by any recently discovered facts. Instead, Samsung simply waited until the final days of discovery to issue or amend at least 51 subpoenas, 35 of which purport to seek live testimony. In fact, Samsung has issued or amended 29 subpoenas in the past two weeks alone. The chart below details Samsung's last-minute attempt to upset the discovery schedule and sandbag Apple with a flurry of depositions across the country:

Noticed	Subpoenas issued to
2/10/2012	1. Tatung Company of America [documents and testimony]
	2. Dell, Inc. [documents and testimony]
	3. Sharp Electronics Corp. [documents and testimony]
	4. RIM [documents and testimony]
	5. Nokia Corp.[documents and testimony]
	6. Mitac USA [documents and testimony]
	7. LG [documents and testimony]
	8. iRiver [documents and testimony]
	9. HP [documents and testimony]
	10. AT&T [documents and testimony]
	11. Bluebird Soft Inc. [documents and testimony]
	12. Casio America [documents and testimony]

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2/12/2012	13. Barnes & Noble [documents and testimony]
	14. Sony [documents and testimony]
	15. Sony Ericsson [documents and testimony]
	16. Motorola Mobility [documents and testimony]
	17. HTC America Innovation [documents and testimony]
	18. Target [documents and testimony]
2/13/2012	19. TBWA [documents and testimony]
2/15/2012	20. OMD [documents and testimony]
2/16/2012	21. Simon Prakash [testimony]
	22. David Tupman [testimony]
2/22/2012	23. Frost [documents]
	24. Gartner [documents]
	25. Gravitytank [documents]
	26. IDC [documents]
	27. Kantar [documents]
	28. Strategy Analytics [documents]
	29. Student Monitor [documents]
	30. TNS [documents]
	31. Why-Q [documents]
2/23/2012	32. Richard Ivester [testimony]
2/24/2012	33. Pantech [documents and testimony]
2/25/2012	34. Steve Beyer [testimony]
2/26/2012	35. Electronic Arts [documents and testimony]
	36. Fancy Models [documents and testimony]
	37. Fujitsu Group [documents and testimony]
	38. Larson & Taylor [documents and testimony]
2/27/2012	39. Microsoft [documents and testimony]
2/28/2012	40. Costco (amended)
2/29/2012	41. Sony Ericsson (amended)
	42. Olympus (amended)
	43. RadioShack (amended)
3/1/2012	44. Robert Brunner (amended)
	45. Sharp [documents and testimony]
	46. Palm (amended)

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	47. Richard Ivester (amended)
3/6/2012	48. Edward Tse [testimony]
	49. Adam Bogue [testimony]
	50. Clifton Forlines [testimony]

In fact, on the very day of the close of discovery, Samsung served notice of *another* subpoena which purports in the cover letter and attachments to seek both testimony and production of documents. The subpoena is of Whirlpool Corporation. The topics appear to relate to the Velos product, which Samsung has admitted it knew of at least as early as *October 2011*. (*See* January 18, 2012 Letter from Briggs to Mazza). Samsung's delay to the last day of discovery in issuing a subpoena to an entity whose alleged relevance Samsung knew of five months ago is inexcusable.

Please explain why Samsung has waited until just before the discovery deadline to serve the parties listed above or reschedule their depositions to the final days of discovery.

We also ask for Samsung's confirmation that it now withdraws all subpoenas for which there has been no response, or that have not been delayed for good cause.

Sincerely,

/s/ Jason R. Bartlett

Jason R. Bartlett

cc: Peter Kolovos S. Calvin Walden