

Exhibit 7

EXHIBIT B

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March 2, 2012

VIA ELECTRONIC MAIL

Mia Mazza, Esq.
Morrison & Foerster
425 Market Street
San Francisco, CA 94105-2482

Re: *Apple v. Samsung Elecs. Co. et al.*, Case No. 11-cv-1846 LHK (N.D. Cal.)

Dear Mia,

I write regarding Apple's deficient production of basic financial documents relevant to the costs and profitability of the products Apple has put at issue in this suit.

First, it does not appear that Apple has produced documents reflecting the costs attributable to development, production and marketing of each model of the iPhone, iPad and iPod Touch. Please produce documents sufficient to show, in dollars, and on a department by department basis, (1) the amount Apple budgeted for and spent on personnel, equipment, supplies or other needs for each department or group within Apple involved in the design development of these products, including but not limited to the Industrial Design Group, the Product Design Group, the Hardware Engineering Group, the Software Engineering Group, the Marketing Group, the Merchandising Group and the Product Management Group; (2) the amount Apple budgeted for and spent on the manufacturing and production of these products; and (3) the amount Apple spent on advertising and marketing for these products, worldwide, on a monthly or quarterly basis since those products have been introduced.

These documents are responsive to Samsung's RFPs 30, 133 and 190, which respectively seek:

quinn emanuel urquhart & sullivan, llp

NEW YORK | 51 Madison Avenue, 22nd Floor, New York, New York 10010-1601 | TEL (212) 849-7000 FAX (212) 849-7100

SAN FRANCISCO | 50 California Street, 22nd Floor, San Francisco, California 94111-4788 | TEL (415) 875-6600 FAX (415) 875-6700

SILICON VALLEY | 555 Twin Dolphin Drive, 5th Floor, Redwood Shores, California 94065-2139 | TEL (650) 801-5000 FAX (650) 801-5100

CHICAGO | 500 W. Madison Street, Suite 2450, Chicago, Illinois 60661-2510 | TEL (312) 705-7400 FAX (312) 705-7401

WASHINGTON, DC | 1299 Pennsylvania Avenue NW, Suite 825, Washington, District of Columbia 20004-2400 | TEL (202) 538-8000 FAX (202) 538-8100

LONDON | 16 Old Bailey, London EC4M 7EG, United Kingdom | TEL +44(0) 20 7653 2000 FAX +44(0) 20 7653 2100

TOKYO | NBF Hibiya Building, 25F, 1-1-7, Uchisaiwai-cho, Chiyoda-ku, Tokyo 100-0011, Japan | TEL +81 3 5510 1711 FAX +81 3 5510 1712

MANNHEIM | Erzbergerstraße 5, 68165 Mannheim, Germany | TEL +49(0) 621 43298 6000 FAX +49(0) 621 43298 6100

MOSCOW | Voentorg Building, 3rd Floor, 10 Vozdvizhenka Street, Moscow 125009, Russia | TEL +7 495 797 3666 FAX +7 495 797 3667

- “All DOCUMENTS concerning sales forecasts, budgets, expenses, costs, and profitability of the APPLE ACCUSED PRODUCTS,”
- “All DOCUMENTS and COMMUNICATIONS concerning business plans, strategic plans, studies, budgets, forecasts, meetings or presentations related to any of the APPLE PATENTS-IN-SUIT or to the licensing of any other intellectual property rights held by APPLE,” and
- “All advertising plans, media spending reports, return on investment reports concerning (1) advertisements, (2) consumer research regarding advertisements, and (3) the identity of all third parties Apple has use to design, generate, review, or disseminate advertisements for the iPhone, iPad, and iPod touch.”

[REDACTED]

[REDACTED]

[REDACTED]

All these documents should have been produced long ago. Please produce them by March 6, 2012. If Apple has already produced any materials responsive to these requests, please identify them by Bates numbers by March 6, 2012. If Apple does not produce these materials, or identify them in its production, Samsung will place these issues on the agenda for the upcoming lead counsel meet and confer.

Kind regards,

/s/ Diane C. Hutnyan

Diane C. Hutnyan