

EXHIBIT N

NIRO, SCAVONE, HALLER & NIRO

RAYMOND P. NIRO
TIMOTHY J. HALLER
WILLIAM L. NIRO
JOSEPH N. HOSTENY, III
ROBERT A. VITALE, JR.
JOHN C. JANKA
PAUL K. VICKREY
DEAN D. NIRO
RAYMOND P. NIRO, JR.
PATRICK F. SOLON
ARTHUR A. GASEY
CHRISTOPHER J. LEE
DAVID J. SHEIKH
VASILIOS D. DOSSAS
SALLY WIGGINS
RICHARD B. MEGLEY, JR.

181 WEST MADISON STREET-SUITE 4600
CHICAGO, ILLINOIS 60602-4635
—
TELEPHONE (312) 236-0733
FACSIMILE (312) 236-3137

MATTHEW G. McANDREWS
PAUL C. GIBBONS
BRADY J. FULTON
GREGORY P. CASIMIR
DOUGLAS M. HALL
DINA M. HAYES
FREDERICK C. LANEY
DAVID J. MAHALEK
KARA L. SZPONDOWSKI
ROBERT A. CONLEY
ERIC J. MERSMANN
NICHOLAS M. DUDZIAK
KAREN L. BLOUIN
—
OF COUNSEL:
THOMAS G. SCAVONE

September 24, 2007

Facsimile Transmission: (312) 840-7375

David J. Bradford
JENNER & BLOCK LLP
One IBM Plaza
Chicago, Illinois 60611

Re: Illinois Computer Research LLC
U.S. Patent No. 7,111,252

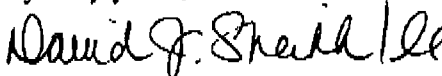
Dear David:

This responds to your letter of September 20, 2007 to our client, Illinois Computer Research LLC ("ICR").

ICR is a *bona fide* purchaser of U.S. Patent No. 7,111,252 ("the '252 patent"). A copy of the publicly recorded Assignment conferring all right, title and interest in and to the '252 patent to ICR is attached. ICR previously provided a copy of this assignment to Fish & Richardson.

ICR is pursuing its claims against Google for infringement of the '252 patent in good faith. If Fish & Richardson interferes with ICR's claims or business expectations, it does so at its own risk.

Very truly yours,


David J. Sheikh

DJS\le
Enclosure

cc: Raymond P. Niro
J. Beauregard Parker
Lynne R. Lasry