

EXHIBIT B



December 7, 2006

SENT VIA E-MAIL

Mr. Donald R. McPhail
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Re: *Sprint Communications Company L.P. v. Vonage Holdings Corp., et al.*
Case No: 05-2433-JWL
SHB File No: SPRI.116441

Dear Don:

In response to your December 7, 2006 letters, both Mr. Strand and I are available for a meet and confer on Monday, December 10, at 3:00 p.m. EST. I will call you at that time.

With regard to your question concerning correspondence between Sprint and the estate of Joseph Michael Christie, Sprint is not asserting any privilege with regard to these communications. This issue is irrelevant, however, because Sprint has not located any documents relating to correspondence between it and Mr. Christie's estate.

Sincerely,

Adam P. Seitz

APS/td

A handwritten signature in black ink, appearing to read 'A. P. Seitz', is written over the typed name. The signature is fluid and cursive.

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