

EXHIBIT E

From: Strand, Peter E. (SHB)
Sent: Monday, April 09, 2007 4:17 PM
To: 'McPhail, Donald R.'
Cc: 'McPherson, Patrick D.'; 'Golob, Barry'; Brown, Joshua R. (SHB); Russell, Walt (SHB); Seitz, Adam P. (SHB); Buresh, Eric A. (SHB)
Subject: Motion to Compel -- Documents Not Found
Follow Up Flag: Follow up
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Don,

We are proceeding with our review. It appears that Vonage has produced the bound volumes of reports provided to auditors (MTC, Category A). Thank you. As to Category B, Semi-Annual Budgets/Models for 2002 through 2006, we are finding that Vonage apparently produced what appear to be 3 sets of projections: 2004 through 2008, 2005 through 2009, and 2006 through 2009. The 2004 projections include the last quarter of 2003. We cannot find any projections 2000, 2001, 2002 or the first 3 quarters of 2003. The Excel files named *2000 2001 BS & IS.xls* and *2002 PL&BS.xls* appear to be actuals not projections and the files were created in 9/25/05 and 12/1/2006, respectively, thus suggesting they can not be projections created in 2001 and 2002. Please advise if our understanding is incorrect.

We continue to look for categories C through E. Given the number of pages produced (more than 10,000), and the limited size of the documents we are looking for (in particular Categories D and E), I am not confident we will complete our review before your brief is due. Of course, if you provide us with Bates No. citations, it will shorten the time necessary to complete the review.

Best regards,

Peter