

EXHIBIT B



May 1, 2007

Jason R. Mudd

SENT VIA E-MAIL

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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 Helesa:

This letter responds to your April 24, 2007 letter to Mr. Seitz regarding alleged deficiencies in Sprint's document production.

As an initial matter, I would note that Judge Waxse has made clear that discovery is now closed but for the remaining depositions between the parties. I also would note that Vonage has numerous outstanding deficiency letters from Sprint that it has not yet responded to. Letters were sent from myself to Mr. McPhail of your firm on both March 29, 2007 and April 5, 2007 regarding documents identified during the deposition of Mr. Citron that Vonage had not yet produced. You have ignored these letters and not provided any response. Further, a letter was sent from myself to Mr. McPhail on April 13, 2007 regarding Vonage's untimely objections to Sprint's Fourth Set of Requests for Production. You also ignored this letter as we have yet to receive any response. Nonetheless, in a continuing spirit of cooperation, we will respond to your letter despite the fact that discovery is closed. In return, we would appreciate Vonage showing Sprint the same cooperation that Sprint is now showing to Vonage in timely responding to the outstanding correspondence noted above.

Turning to the issues raised in your April 24 letter, and, specifically, to the "market profile documents" discussed by Mr. Patterson during his deposition, we are still in the process of locating these documents. If such documents are located, Sprint will promptly produce them.

With respect to the "Memorandum of Understanding" dated August 7, 2001 and referenced in the 2001 Sprint-Cisco Alliance Agreement, we fail to see the relevance of this document to the current litigation. A review of the 2001 Alliance Agreement evidences that it is entirely unrelated to JCS2000, the Asserted Patents, or any other issue in this case. Further, the 2001 Alliance Agreement explicitly states that it "was contemplated by, and supercedes in its entirety" the August 7, 2001 Memorandum of

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Understanding, rendering the Memorandum of Understanding even more irrelevant. Without any such basis for relevance, we cannot continue to engage in Vonage's continued fishing expedition for documents unrelated to this litigation.

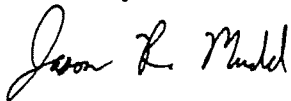
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With respect to the "Master System Integrator and Service Provider Agreement," dated December 14, 1998, and referenced by the 2001 Alliance Agreement, Sprint has already produced this document (Contract Number CM80304LDJ) to Vonage at SPRe-012-01-00897-01021. Moreover, we already previously informed you of the fact that this document has already been produced by Sprint. *See* Sprint's Objections and Responses to Vonage's Fourth Set of Requests for Production, at 9.

With respect to "correspondence relating to the 'Immunity Period'" between Sprint and Cisco, Sprint states that it currently is unaware of any such documents and has, to date, not located any such documents despite its numerous searches. Moreover, Vonage has no basis to assert that any such correspondence actually exists as the Sprint-Cisco agreements make clear that no notice by either party was required to terminate the immunity period—it expired under its own terms. Additionally, Mr. Kaplan testified in his recent deposition that he was not aware of the existence of any such correspondence. Until Vonage can point to something that even suggests that such correspondence is likely to exist, Sprint cannot further respond to your request, which appears to be based on nothing more than pure speculation.

If you have any questions or concerns, please do not hesitate to contact me.

Sincerely,



Jason R. Mudd

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