

EXHIBIT N



August 7, 2007

Jason R. Mudd

SENT VIA E-MAIL

Ms. Helesa K. Lahey
Duane Morris LLP
1667 K Street, NW, Suite 700
Washington, DC 20006-1608

2555 Grand Blvd.
Kansas City
Missouri 64108-2613
816.474.6550
816.559.2071 DD
816.421.5547 Fax
jmudd@shb.com

Re: *Sprint Communications Company L.P. v. Vonage Holdings Corp., et al.*
Case No: 05-2433-JWL
SHB File No: SPRL116441

Dear Helesa:

This letter responds to your letter of today, August 7, regarding the three categories of documents referenced in your August 1 letter, as well as the IP valuation documents on Sprint's privilege log.

You requested that Sprint produce the additional market profile documents located by the close of business today. Unfortunately, that is currently not feasible as the documents were only recently located and our vendor is still processing the documents. The documents will be produced as soon as possible, but in no event later than Thursday, August 9.

With respect to categories two and three, I find your statements about Sprint's inability to locate these documents after a reasonable search disingenuous. As you are aware, Vonage itself stated in Mr. McPhail's April 4, 2007 letter that it was similarly unable to locate documents from Vonage's own internal websites ("vonage.net" sites). Further, we will not disclose Sprint's search process for a number of reasons, including the fact that it would violate attorney-client privilege and/or attorney work product.

Additionally, while we have made every attempt to cooperate with you regarding the production of additional documents, your continued requests for different documents are now interfering with and delaying Sprint's trial preparations. As you know, discovery is now closed and, as such, your continued requests for new documents are entirely improper. If you move to compel at this late stage, we will seek sanctions for being forced to respond to a meritless motion.

In addition, your contention that Sprint's underlying numerical IP valuations are not privileged is without merit. This information is privileged as it is based on, and the result of, an attorney's legal analysis. Sprint will not waive its privilege and produce these documents.

Geneva
Houston
Kansas City
London
Miami
Orange County
San Francisco
Tampa
Washington, D.C.



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

August 7, 2007
Page 2

Sincerely,

/s/ Jason R. Mudd

Jason R. Mudd

Geneva
Houston
Kansas City
London
Miami
Orange County
San Francisco
Tampa
Washington, D.C.