

EXHIBIT B

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October 1, 2010

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VIA FEDEX AND EMAIL

Mary Eaton, Esq.
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787 Seventh Avenue
New York, NY 10019

Re: Arista Records LLC, et al., v. Lime Group LLC, et al.
United States District Court for the Southern District of New York
Case No. 06 CV 5936 (KMW)
Third Party Subpoena Directed to Yahoo! Inc.

Dear Ms. Eaton:

This firm represents Yahoo! Inc. ("Yahoo!") in connection with the above-referenced subpoena (the "Subpoena"), and I am writing to formally set forth Yahoo!'s objections to the Subpoena.

As an initial matter Yahoo! strenuously objects to the wholly unreasonable notice provided by the Subpoena. The Subpoena was served upon Yahoo! on September 27, 2010, yet calls for production of responsive documents on or before October 1, 2010, allowing only *four* business days for a response to eleven extraordinarily overbroad topics.

Yahoo! further objects to the Subpoena as it is improperly issued from the Southern District of New York. Pursuant to the Federal Rules, a subpoena must be issued from the district court of the district where the deposition is to be taken. Fed. R. Civ. P. 45(a)(2). As a corporation with its principal place of business in California, any deposition of Yahoo! in this matter must be taken in California. Moreover, any corporate witness offered by Yahoo! will, in all likelihood, reside and conduct business in California. Even were the Subpoena jurisdictionally appropriate, Yahoo! objects to the Subpoena because it purports to require Yahoo! to produce documents and witnesses for deposition in New York, New York, nearly 3,000 miles from Yahoo!'s primary place of business. Fed. R. Civ. P. 45(c)(3)(A)(ii). Any non-party is entitled to the protection of Rule 45(c)(3)(A)(ii), and as such, Yahoo!, a corporate entity with its principle place of business in Sunnyvale, California, cannot be compelled to produce documents and/or appear at a deposition scheduled in a judicial district clear across the country.

Yahoo! also objects to the Subpoena to the extent it purports to require that Yahoo! produce a corporate witness to testify on Yahoo!'s behalf. Pursuant to Fed. Rule Civ. P. 30, a subpoenaing party "must describe with reasonable particularity the matters for examination." See Fed. R. Civ. P. 30(b)(6). The Subpoena commands that Yahoo! "designate one or more officers, directors, or managing agents, or designate other persons who consent to testify on [Yahoo!'s] behalf about the following matters, or those set forth in an attachment." The Subpoena contains no such attachment, nor any schedule of the topics about which a Yahoo! corporate deponent is expected to testify. With respect to any demand for a deposition, the Subpoena is facially invalid as it fails to provide notice about the topics or areas to be testified to by the deponent.

In addition to Yahoo!'s foregoing procedural and structural objections, Yahoo! objects to the requests in the Subpoena on the following additional bases:

1. Yahoo! objects to the Subpoena to the extent it seeks the production of materials not in Yahoo!'s possession, custody, or control, including, but not limited to, documents that are in the possession of third parties. Yahoo! also objects to the requests in the Subpoena to the extent that they fail to describe the documents or information requested with reasonable particularity and are, therefore, overly broad, unreasonably vague, and unduly burdensome. Fed. R. Civ. P. 45(c)(3)(A)(iv).

2. Yahoo! objects to the requests in the Subpoena to the extent they seek information and/or documents protected from disclosure by the attorney-client privilege, the attorney work product doctrine, or any other applicable privilege, doctrine, law or rule. Yahoo! will not produce documents protected by any applicable privilege.

3. Yahoo! objects to the requests in the Subpoena to the extent they seek to impose obligations different from, or in excess of, those created by the Federal Rules of Civil Procedure.

4. Yahoo! objects to the requests in the Subpoena to the extent they seek confidential and private information, or information protected by any confidentiality or other agreement with a third party. Yahoo! will not produce any responsive documents unless and until an appropriate agreement or order is entered with the Court, and unless and until Yahoo! can comply with any applicable confidentiality agreements.

5. Yahoo! objects to the Subpoena to the extent it fails to limit the documents and information requested. As drafted, the Subpoena is overbroad and unduly burdensome and will require an inordinate and unacceptable investment of time and effort spent searching for responsive, non-privileged documents and compiling information from data which is not readily accessible. As such, Defendants have failed to establish that they have taken "reasonable steps to avoid imposing undue burden or expense on" Yahoo!. Fed. R. Civ. P. 45(c)(1).

6. Yahoo! objects to the requests to the extent they purport to demand that Yahoo! produce documents or data contained on backup tapes or any other computer storage mechanism which is not readily accessible. See Fed. R. Civ. P. 45(d)(1)(D).

7. Yahoo! objects to the definition of "Document" to the extent it purports to require Yahoo! to produce the same electronically stored information in more than one form. *See* Fed. R. Civ. P. 45(d)(1)(C).

8. Yahoo! objects to the Subpoena to the extent it requires Yahoo! to pay for the requested search of its documents and records. Yahoo! will not produce responsive documents until the defendants have agreed to pay the reasonable cost incurred in connection with the assembly, copying, and production of the responsive documents.

9. Yahoo! objects to the Subpoena because it provides no reasonable temporal limit on the documents and information demanded by Defendants. The Subpoena is overbroad and burdensome as it calls for the production of documents created on or after January 1, 2005 to the present, a period of nearly six years. Without further temporal limitation, Yahoo! will restrict any search to those documents that are readily accessible.

10. Yahoo! objects to Requests Nos. 1-3 as overbroad and unduly burdensome. These Requests call for the production of documents evidencing communications and/or correspondence between Yahoo! and Plaintiffs. Such documents, to the extent they exist, are more properly requested from Plaintiffs. Again, it is clear that Defendants have not taken "reasonable steps to avoid imposing undue burden or expense on" Yahoo!. Fed. R. Civ. P. 45(c)(1). Yahoo! further objects to these individual Requests to the extent they seek to impose a burden on Yahoo! to determine whether a Plaintiff "owns, holds, claims, or otherwise maintains a copyright" with respect to any particular material. Yahoo! has no basis for making any legal conclusions with regard to the parties to this action. Furthermore, the Requests are overbroad in that they call for production of documents for a period of nearly six years, are not limited to reasonably accessible data, and are largely not relevant or reasonably calculated to lead to the discovery of admissible evidence.

11. Yahoo! objects to Request No. 4 as overbroad and unduly burdensome, in that it calls for the production of confidential information, and is not reasonably calculated to lead to the discovery of admissible evidence.

12. Yahoo! objects to Request No. 5 to the extent it is duplicative of Request No. 4. Yahoo! also objects to Request No. 5 to the extent that it requires Yahoo! to review 414 pages, listing 11,602 songs, in order to determine on a song-by-song basis, the revenue associated with each entry. Yahoo! further objects to Request No. 5 to the extent it purports to require Yahoo! to create documents that do not exist, or are not created, in the normal course of business.

13. Yahoo! objects to Request No. 6 as vague and ambiguous. Request No. 6 requires Yahoo! to determine whether any particular document relates to "Defendants," however, the definition of "Defendants" includes unnamed "predecessors, subsidiaries, parents, affiliates, directors, officers, agents, representatives, attorneys, investigators, consultants, employees and shareholders, whether past or present." Yahoo! has no basis to make any such determination. Furthermore, in light of Yahoo!'s operation of numerous businesses, including businesses involved in the distribution of news, advertisements, and entertainment, Yahoo! further objects to

Request No. 6 as overbroad, unduly burdensome, vague and ambiguous, and seeking the production of documents from Yahoo! that are in no way relevant to any claim or defense held by Defendants in this action.

14. Yahoo! objects to Request No. 7 to the extent it is duplicative of Request Nos. 1-3. Furthermore, the Request is overbroad in that it calls for the production of documents for a period extending nearly six years, is not limited to reasonably accessible data, and is largely not relevant or reasonably calculated to lead to the discovery of admissible evidence.

15. Yahoo! objects to Request No. 8 as unduly burdensome. Request No. 8 calls for the production of "all documents produced in the Grokster Litigation." Yahoo! was not a party to this litigation, and Defendants may properly request this information from the actual parties to the Grokster Litigation.

16. Yahoo! objects to Requests No. 9 and 10 as overbroad and unduly burdensome. The Requests call for information that is far beyond the scope of the action and are not reasonably calculated to lead to admissible evidence. Further, any documents responsive to Requests No. 9 and 10 are within the possession, custody, or control of Plaintiffs.

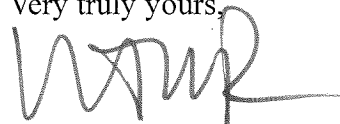
17. Yahoo! objects to Request No. 11 as overly broad and unduly burdensome. Yahoo! also objects to this Request in that it purports to require Yahoo! to review 414 pages, listing 11,602 songs, in order to determine on a song-by-song basis, the "upload views" associated with each entry. Furthermore, Yahoo! objects to Request No. 11 as vague and ambiguous based on its use of the undefined term "upload views." Yahoo! further objects to Request No. 11 to the extent it purports to require Yahoo! to create documents that do not exist, or are not created in, the ordinary course of business to show "upload views" on daily, weekly, monthly, and yearly bases.

18. Yahoo! objects to the requests in the Subpoena to the extent they seek information that is confidential, proprietary, competitively sensitive, and/or a trade secret of Yahoo!.

While Yahoo! has attempted to examine the Subpoena in detail, given the limited time provided for Yahoo! to assert its objections, Yahoo! reserves its rights to present additional objections should defendants choose to proceed with this Subpoena and/or file a motion to compel. Nothing contained herein shall constitute a waiver of any right, claim, or defense held maintained Yahoo!, whether at equity or at law, all of which are expressly reserved.

In sum, your Subpoena is invalid, overbroad, burdensome, and ambiguous, among other faults. Should you wish to discuss the Subpoena's infirmities, please contact me.

Very truly yours,



Robert C. Turner