

EXHIBIT 18

From: Taylor, Brewster(btaylor@stites.com)
To: Lupo, Anthony
CC: Brian Reynolds
BCC:
Subject: RE: ibook trademarks
Sent: 01/26/2010 02:56:25 PM 0000 (GMT)
Attachments:

Tony,

We do not know what Apple's plans for IBOOK are. However, as I am sure you are aware, certainly one advantage to Apple in obtaining our client's rights in IBOOK and under the 1999 Agreement is that Apple already has registrations of IBOOK around the world which presumably have prevented registration of confusingly similar marks for related products. To the extent that there have been registrations by others of IBOOK for software which issued because our client allowed its registrations to lapse, we would appreciate your identifying those registrations.

Brewster

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From: Lupo, Anthony [mailto:Lupo.Anthony@ARENTFOX.COM]
Sent: Monday, January 25, 2010 11:14 PM
To: Taylor, Brewster; 'Brian Reynolds'
Cc: Panko, Ross; 'susan.mulholland'
Subject: RE: ibook trademarks

Brian,

I've been authorized to make a new offer to you of _____ This offer reflects the fact that your company has active trademark registrations in only three countries, and the limited value of the domains to Apple. Contrary to your suggestion, it is not merely an administrative matter to re-file for registration of the mark in the places where your registrations have lapsed. In Europe and Australia, a number of parties have applied to register IBOOK-formative marks in recent years, and a new filing would be junior to these parties. Having given up your rights in those places, you cannot simply reclaim them as if your registrations were still intact. Apple's offer reflects the diminished scope of your portfolio of trademark registrations.

Please get back to me as soon as possible.

Tony

Anthony V. Lupo
Partner

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