EXHIBIT F

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May 26, 2007

BY ELECTRONIC MAIL

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Peter J. McAndrews
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Re: U.S. Patent Application Publication No. 2002/0176404; BB File No. 062891.2233

Dear Peter:

Thank you for your May 21 call regarding ESN's pending U.S. Patent Application Publication No. 2002/0176404 ("the '404 Application). As discussed on that call, we have reviewed the '404 Application and do not believe that it has relevance to any current or planned Cisco products. However, Cisco will consider opportunities to acquire strategically valuable intellectual property even when there is no relevance to current Cisco products. Thus we invite ESN to present its rationale for the relevance of its pending application for our evaluation.

You mentioned that ESN has performed analysis showing the relevance of the presently allowed claims of the '404 Application to Cisco products. In the interest of advancing discussions between Cisco and ESN, please provide these materials to us so that we can better evaluate the strategic value of the '404 Application. You requested that if ESN did provide these materials, Cisco would treat them as subject to Rule 408. We cannot make any such agreement. However, we of course recognize that some materials and conduct of both Cisco and ESN may later be deemed to qualify under Rule 408 as inadmissible evidence for specific uses.

During our call, you also reiterated ESN's belief that the relevance of the '404 Application to Cisco was in part evidenced by the relation of the technology in the '404 Application to that disclosed in Cisco's pending U.S. Patent Application Serial No. 10/973,146. You also pointed out that the Patent Office recently issued a final rejection to Cisco's application. After checking into this, we noticed that while you have apparently followed the prosecution of the Cisco application, none of the references cited during that prosecution have been cited in the prosecution of the '404 Application. Given your stated belief that the two applications share common ground, we were surprised to find that you had not brought these references to the attention of the Examiner in charge of prosecuting the '404 Application.

We look forward to receiving the materials from ESN and moving these discussions forward. Please let me know if you have any questions.

Sincerely,

Kurt M. Pankratz

cc: Dan Lang