

EXHIBIT O

DICKSTEINSHAPIRO_{LLP}

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February 29, 2012

Via E-mail

David Perlson, Esq.
Quinn Emanuel Urquhart & Sullivan, LLP
50 California Street, 22nd Floor
San Francisco, CA 94111

Re: I/P Engine's Supplemental Infringement Contentions

Dear David:

In response to your February 27, 2012 letter and the subsequent emails between Ken, Meg, and you, I/P Engine rejects your allegations that I/P Engine's Supplemental Infringement Contentions are deficient. I/P Engine has set forth its current infringement contentions for each claim limitation of each asserted claim for the '420 and '664 patents, and cited public and confidential documents to support those contentions. I/P Engine has identified the relevant portions of Google AdWords implicated by the present litigation, and provides substantial support for I/P Engine's infringement claims. To the extent that Google or any other defendant believes any of the claim limitations are missing or I/P Engine's understanding of Google's system is incorrect, Defendants should supplement their non-infringement contentions in response to I/P Engine's interrogatories, and in accordance with Defendants' ongoing discovery obligations.

Contrary to your implication, any difference in opinion between the parties regarding the sufficiency of I/P Engine's Supplemental Infringement Contentions does not limit Defendants' supplementation of their invalidity contentions. First, Defendants have asserted declaratory judgment counterclaims of invalidity, and bear the burden of supporting those assertions. Defendants' evidence in support of their counterclaims are not dependent on I/P Engine's infringement contentions. Second, contrary to your assertions, your request for I/P Engine's further explanation of certain infringement contentions are not necessary for Google to read any alleged prior art onto its interpretation of the claims.

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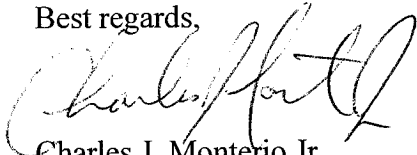
David Perlson, Esq.

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Contrary to your letter, I/P Engine continues to accuse Google Search and IAC's Ask Sponsored Listings of infringing the '420 and '664 patents, as I/P Engine has asserted in its infringement contentions.

Best regards,



Charles J. Monterio Jr.

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CJM

cc: Stephen E. Noona
David Bilsker
Kenneth W. Brothers
Jeffrey K. Sherwood
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