

EXHIBIT 5

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Via E-Mail (dianehutnyan@quinnemanuel.com)

Diane Hutnyan
Quinn Emanuel
865 Figueroa Street, 10th Floor
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Re: *Apple Inc. v. Samsung Elecs. Co. et al.*, Case No. 11-cv-1846 LHK (PSG) (N.D. Cal.)
CONFIDENTIAL—Subject to Protective Order

Dear Diane:

This letter concerns Samsung's production of certain financial documents other than basic sales information (discussed in my December 19 and December 26 letters), including information evidencing Samsung's profits, costs, accounting practices, and intellectual property valuations. Some of the parties' recent meet-and-confer discussions have addressed the reciprocal production of certain financial information, such that an agreed-upon mutual exchange of certain financial information appears imminent. In addition, Apple seeks production of the documents discussed below from Samsung to the extent they are not produced as a result of an agreed-upon exchange. All of these documents reflect material that is relevant to claims for damages and not immune from discovery.

Apple requests that Samsung produce, **by no later than January 23, 2012**, documents that fit the following descriptions:

- Information sufficient to show the date that each accused product was introduced into the U.S. market. Documents sufficient to show when each product was introduced into the U.S. market.
- Reports showing gross profit and Samsung's cost of goods sold. For each accused products, costed bills of materials and financial reports provided to U.S. or corporate management reflecting Samsung's calculation of its gross margin for the accused products from June 2009 to the present. To the extent the reports are not prepared on a product-by-product basis, reports reflecting gross margins or gross profit consolidated for the accused products, for tablets and for smartphones or for Galaxy S and Galaxy SII line phones as reflected on a quarterly or monthly basis. Based on standard accounting and financial conventions, these reports should show both standard costs for the components that make up the phones and

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allocations of other expenses (such as freight, variances, and manufacturing overhead) to calculate a consolidated cost of goods sold.

- Reports reflecting operating costs and profitability with respect to smartphones: Consolidated reports provided to U.S. and corporate management reflecting any expenses not included in costs of goods sold that Samsung incurs or allocates to U.S. smartphone or tablet products, including any research and development expenses, sales and marketing expenses, and general and administrative expenses. Consolidated reports that reflect how such expenses for the accused products compare to U.S. expenses for mobile phones more generally and/or to worldwide expenses. Consolidated reports on operating profit for any of the accused phones, for smartphones, and for mobile phones more broadly reflecting the foregoing expenses.
- Audited or unaudited financial reports for Samsung's entities. For each entity named as a defendant in this case and for each Samsung entity that sells any of the accused product, audited (or, if audited are unavailable, unaudited) financial reports (including at a minimum an income statement, balance sheet, cash flow statement and all associated notes) for each quarter or fiscal year ending on or after March 31, 2009.
- IP Valuation: Documents relating to any valuation of the intellectual property in suit. The foregoing should include any reports on in-process research and development calculations that include technology related to any accused products, any valuation used for balance sheet valuations, amortization, or a write-off of intangible assets.
- Relevant expense for research and development to design around any patent. Any consolidated report on the expense Samsung incurred to develop any of the accused products. Any report or financial information that reflect the actual or projected expense to design around any patent.
- Relevant expense for advertising and marketing. Any reports on the amount spent on advertising or marketing for the accused products.
- Business Plans. Any quarterly, annual or multi-year business plans prepared for the accused products or the divisions of Samsung that sell the accused products.

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Please be prepared to discuss this issue during our meet-and-confer conversations and advise whether Samsung agrees to produce these documents by the listed date certain. If these issues cannot be resolved before the lead counsel meet-and-confer expected next week, Apple will add them to the agenda for that meeting.

Best regards,

/s/ Mia Mazza

Mia Mazza

cc: Samuel Maselli
Peter J. Kolovos
S. Calvin Walden