

Exhibit K.

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April 8, 2016

VIA E-MAIL

Dr. Lakshmi Arunachalam
laks22002@yahoo.com
222 Stanford Avenue
Menlo Park, CA 94025

Re: *Arunachalam v. Citizens Financial Group*, No. 12-cv-355-RGA, in the U.S. District Court for the District of Delaware;

SAP America, Inc. v. Arunachalam, No. 13-cv-1248, in the U.S. District Court for the Northern District of California.

Dear Dr. Arunachalam:

The motions to lift stays and to assert U.S. Patent No. 7,340,506 (“the ‘506 Patent”) in each of the above-captioned cases raise grave concerns. We demand that you withdraw the motions and dismiss the cases for at least three reasons: (1) the District of Delaware’s claim construction and summary judgment rulings in *Pi-Net, International, Inc. v. JPMorgan Chase & Co.* (“*JPMC Lawsuit*”)—decisions which have now survived all available appeals—have invalidated the currently asserted patents, as well as the ‘506 Patent; (2) you are precluded under collateral estoppel from alleging infringement of the currently asserted patents and the ‘506 Patent; and (3) your failure to disclose the Delaware court’s decisions in the *JPMC Lawsuit* amount to inequitable conduct, rendering the ‘506 Patent unenforceable. Because you should stipulate to dismissal, any other action advancing litigation in these cases—including the recently filed motions—is frivolous, a bad faith attempt to relitigate issues decided against you in the *JPMC Lawsuit*, a violation of Rule 11 of the Federal Rules of Civil Procedure, and grounds for an exceptional case and an award of attorney fees under 35 U.S.C. § 285.

* * * *

On May 14, 2014, Judge Sue Robinson issued a claim construction opinion holding nine unique patent terms, including “service network,” indefinite. *JPMC Lawsuit*, Dkt. No. 163. On the same day, Judge Robinson entered an opinion granting summary judgment of invalidity against *Pi-Net*. *JPMC Lawsuit*, Dkt. No. 165. The opinion held that every asserted claim is invalid on at least three grounds—indefiniteness, lack of enablement, and lack of adequate

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written description. *Id.* On May 19, 2014, Judge Robinson entered final judgment. *JPMC Lawsuit*, Dkt. No. 167. As you are well aware, the Federal Circuit dismissed your appeal from the *JPMC Lawsuit* and denied your repeated requests for rehearing. Likewise, the Supreme Court denied certiorari and the rehearing request that followed. As a result, you are currently maintaining actions based on patents that have already been held invalid under three separate grounds. This alone requires a stipulation of dismissal in the above-captioned cases.

But, instead of dismissing the actions, you have moved for leave to assert the related '506 Patent. The '506 Patent, however, is invalid and unenforceable for a variety of reasons. *First*, both of the claims of the '506 Patent that "survived" reexamination recite the term "service network," which the *JPMC* court has already found to be indefinite. *JPMC Lawsuit*, Dkt. No. 163 at 7-8. *Second*, the '506 Patent suffers from the exact same enablement and written description deficiencies as the patents invalidated in the *JPMC Lawsuit*. *JPMC Lawsuit*, Dkt. No. 165 at 16-19. *Third*, your attempt to assert the '506 Patent is plainly an attempt to relitigate the invalidity issues underlying the Delaware court's decision in the *JPMC Lawsuit*, which is forbidden under the doctrine of collateral estoppel. *And fourth*, you failed to disclose the *JPMC* decision to the U.S. Patent Office while the '506 Patent was undergoing reexamination. This violation of the duty of candor amounts to inequitable conduct, which potentially renders the entire patent family unenforceable. *See Therasense, Inc. v. Becton, Dickinson & Co.*, 649 F.3d 1276, 1288 (Fed. Cir. 2011) ("[T]he taint of a finding of inequitable conduct can spread from a single patent to render unenforceable other related patents and applications in the same technology family.").

As a result, you should stipulate to dismissal of these actions. We will consider any further action on these actions, other than their immediate dismissal, to be a violation of Rule 11 of the Federal Rules of Civil Procedure. We believe that should you continue to pursue these lawsuits, the district courts will reach the ineluctable conclusion that these are exceptional cases for which attorney fees should be awarded under 35 U.S.C. § 285.

Very truly yours,

/s/ Tharan Gregory Lanier

Tharan Gregory Lanier

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