TAB B

FOLEY HOAG LLP
ATTORNEYS AT LAW

Claire Laporte
Boston Office
617.832.1210
claporte@foleyhoag.com

January 21, 2005

By E-mail

David I. Gindler, Esq.
Irell & Manella
1800 Avenue of the Stars
Suite 900
Los Angeles, CA 90067-4276

Re: *Biogen Idec Inc. et al. v. The Trustees of Columbia University*
04-CV-12009 MLW (U.S.D.C., District of Massachusetts)

Dear David:

This is to confirm and reiterate my objection to Columbia's Request for Judicial Notice in its current form. As I indicated in our conversation yesterday, the request is unclear, and your letter still leaves questions unanswered. In particular, you have not clarified whether Columbia is (1) asking the Court to take notice that a particular party made particular assertions in a document, or (2) asking the Court to take notice of and accept the truth of facts or opinions asserted in the document.

During our conversation, I asked you to withdraw your request and re-file it in a more particularized form after conferring with us according to Local Rule 7.1(A)(2). You have refused this request. Accordingly, I am left with no alternative but to oppose your request in its entirety and to object to your failure to confer.

We are actively working on our opposition to the Request, so if you wish to change or clarify your position on any of the issues raised in this letter, please let me know right away.

Very truly yours,

Claire Laporte

Claire Laporte

cc: Donald R. Ware, Esq.
Sarah Cooleybeck, Esq.
Carla M. Levy, Esq.

CL:ct