

# **Exhibit 7**

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January 4, 2024

The Honorable Paul A. Engelmayer  
United States District Court  
Southern District of New York  
Thurgood Marshall United States Courthouse  
40 Foley Square, Courtroom 1305  
New York, NY 10007

Re: *Microsoft Corporation v. Duong Dinh Tu et al.*, Case No. 23-cv-10685

Dear Judge Engelmayer:

We represent Microsoft Corporation (“Microsoft”) in the above-captioned proceeding. We write to address Your Honor’s instruction—conveyed during the December 20, 2023 hearing regarding Microsoft’s request for a Preliminary Injunction Order—that, if Microsoft does not intend to move for default judgment at the time Defendants are in default, Microsoft write this Court a letter explaining that it is still prosecuting this action. Hearing Tr. 18:19–19:8.

Under Federal Rule of Civil Procedure 12(a)(1)(A)(i), Defendants are, as of today, in default for failure to respond to Microsoft’s Complaint (ECF No. 10), which Microsoft duly served upon Defendants on December 13, 2023. Although Defendants are now in default, Microsoft does not intend to move for default judgment at this time. Microsoft instead intends to collect discovery from payment processors, through the issuance of Federal Rule 45 subpoenas and letters of request under the Hague Convention, which will inform the scope of a default judgment in this proceeding. Microsoft expects that the collection and review of such discovery will take approximately six to nine months.

CAHILL GORDON & REINDEL LLP

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We thank the Court for its consideration of this matter and we remain available to confer about this matter at the Court's convenience.

Respectfully submitted,

CAHILL GORDON & REINDEL LLP

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