

EXHIBIT M

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April 10, 2006

VIA FACSIMILE

Ajay S. Krishnan
Keker & Van Nest
710 Sansome Street
San Francisco, CA 94111-1704

Re: Google Inc. v. American Blind & Wallpaper Factory, Inc.

Dear Ajay:

This responds to your correspondence of March 28, 2006 and March 16, 2006 regarding Google's disputes over American Blind's responses to Google's First Set of Requests for Production of Documents and Things.

First, the documents produced were produced as they are kept in the ordinary course of business. American Blind will be producing additional documents, as referenced herein, as they are kept in the ordinary course of business. Unlike Google's production, American Blind's production is not voluminous. Thus, we believed that you would have no difficulty ascertaining that they were produced as they are kept in the ordinary course of business and to which of your requests the documents responded. We are afforded the option to produce our documents in this manner under the Federal Rules of Civil Procedure. Google, however, was under a court order to match the Bates range to the specific request. As an accommodation, we will provide you with similar explanations as to whose files and/or where the documents came from, consistent with the level of information provided to us by Klaus Hamm in the course of Google's production.

Second, with regard to the financial documents requested in your March 16, 2006 letter, we will produce responsive, non-privileged documents.

Third, with regard to documents illustrating American Blind's first commercial use of any of the American Blind marks, American Blind will produce responsive, non-privileged documents.

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April 10, 2006
Page Two

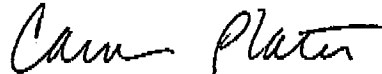
Fourth, with regard to American Blind's selection of the American Blind marks, the decision regarding American Blind's name was made many years ago and was not documented at that time. The marks were selected based on the corporate name chosen. Accordingly, no responsive documents exists as to the *selection* of the American Blind name and resulting marks. We, however, are producing non-privileged documents relating to the clearance and adoption of each mark.

Fifth, with regard to American Blind's responses to Requests 13 and 14, American Blind will produce responsive, non-privileged documents regarding its advertising expenditures. The point of the statement that "American Blind's advertising expenditures are not necessarily separated to reflect advertising expenditures for products and services sold through the American Blind domain name as opposed to through other channels", was merely to inform you of the scope and relevance of the information in our possession.

Sixth, with regard to Google's request for documents relating to research, analysis, or investigation as to American Blind's decision on how to name its business, as addressed above, no responsive documents exist on name selection.

We are currently in receipt of some, but not all, of the documents that we intend to produce and will be sending them out for Bates labeling and copying once we have received the full set of the documents. We will provide you with copies of the above-referenced documents as soon as practicable.

Sincerely,



Caroline C. Plater

CCP:ccp

cc: David A. Rammelt