

COLEMAN LAW FIRM
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RONALD D. COLEMAN
JANE COLEMAN (ADMITTED IN NY ONLY)
NANCY EXUMÉ
DAVID STEIN
(ALSO ADMITTED IN PA, IL, AND DC)

PETER S. FRIEDMAN
DAVID MARC NIEPORENT (ADMITTED IN NJ ONLY)

DAVID WEINSTEIN - OF COUNSEL
LAWRENCE HERSH - OF COUNSEL
(ALSO ADMITTED IN CA, IL, AND
REGISTERED TO PRACTICE BEFORE THE U.S.
PATENT AND TRADEMARK OFFICE)

1350 BROADWAY
SUITE 1212
NEW YORK, NY 10018
212-752-9500
FAX 212-752-9506

THE DIAMOND BUILDING
881 ALLWOOD ROAD
CLIFTON, NJ 07012
973-471-4010
FAX 973-471-4646

WWW.COLEMAN-FIRM.COM

August 23, 2005

VIA ELECTRONIC FILING & FACSIMILE

Honorable Michael L. Orenstein, U.S.M.J.
United States District Court
Eastern District of New York
Long Island Courthouse
100 Federal Plaza
Central Islip, NY 11722-4438

Re: S&L Vitamins v. Australian Gold
05-CV-1217 (JS) (MLO)

Dear Magistrate Judge Orenstein:

We represent S & L Vitamins and Larry Sagarin in the above-captioned matter. We are in receipt of Francis J. Earley's August 22, 2005, letter to the Court and respond thereto.

Preliminarily, we regret that our adversary has involved the Court in something which could have been resolved with a telephone call or a one sentence fax. To date, all counsel have enjoyed a productive professional relationship, and the mere courtesy of some simple correspondence from defense counsel could have averted this whole unnecessary exercise.

The fact is that we are now twelve days removed from Your Honor's signing the relevant Protective Order, hardly evidence of a refusal to comply with the Court's order or to cooperate with defense counsel. We have never refused to turn over the names of our clients' suppliers – indeed, my colleague, Ronald Coleman, told opposing counsel just last week that the information would be forthcoming – nor was there ever any discussion among counsel as to a deadline by which the names were to be disclosed. Had defense counsel stated that they needed the names of the suppliers by August 22, we certainly would have tried to accommodate them in this regard.

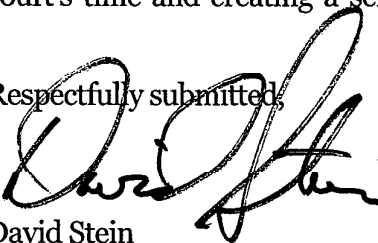
Honorable Michael L. Orenstein, U.S.M.J.

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We have obtained the names of the suppliers from our clients and sent them to Mr. Earley today. Therefore, we trust that there is no need for the Court's involvement at this time. In the future, we hope that our adversaries will contact us directly if they need something rather than both wasting the Court's time and creating a self-serving paper trail.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David Stein", written over the typed name below.

David Stein

cc: Francis J. Earley, Esquire
Scott D. Matthews, Esquire