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May 3, 2005

**VIA ELECTRONIC FILING**

Honorable Joanna Seybert  
United States District Court - Eastern District of New York  
Alfonse M. D'Amato Federal Building  
Central Islip, New York 11722-4443

Re: S & L Vitamins, Inc. v. Australian Gold, Inc.  
05 CV 01217 (JS)(MLO)

Dear Judge Seybert:

We represent defendant, Australian Gold, Inc., in the above-referenced action. This letter shall serve as defendant's request for a two week extension of its time to answer the complaint in this matter.

On May 2, 2005, we filed a notice of appearance in the above-referenced matter and contacted plaintiff's counsel to request an extension of time to answer the complaint. On May 3, 2005 we followed up with plaintiff's counsel regarding our request for an extension. Later that day, plaintiff's counsel returned our call. At this time we requested an extension of time to answer because Mintz Levin first appeared on May 2, 2005, and because our contact at defendant's primary counsel, Scott Matthews, Esq. of Ice Miller<sup>1</sup>, is out of the office this week on other business. Plaintiff's counsel politely informed me that his client has instructed him to give no extensions of time with respect to defendant's time to answer in this matter.

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<sup>1</sup> Defendant's principal place of business is Indianapolis, Indiana and Ice Miller, an Indianapolis law firm, is its primary counsel. We will soon file a motion for admission *pro hac vice* on behalf of Scott Matthews of Ice Miller in this matter.

MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, P.C.

Honorable Joanna Seybert

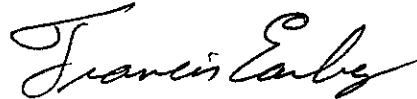
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Defendant's answer is due Friday, May 6, 2005. By this letter, we respectfully request that defendant's time to answer the complaint be extended two weeks to May 20, 2005. This is defendant's first request for an extension of time to answer.

We are available at the Court's convenience if the Court has any questions or comments concerning this application.

Best regards,

A handwritten signature in cursive script that reads "Francis Earley". The signature is written in black ink and is positioned above the printed name.

Francis J. Earley

cc: Ronald D. Coleman, Esq.