

EXHIBIT B

MERKLE SIEGEL & FRIEDRICHSEN, P.C.

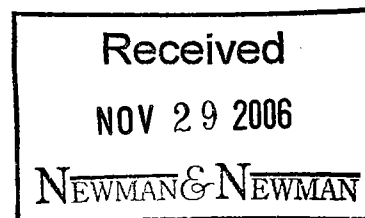
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November 14, 2006



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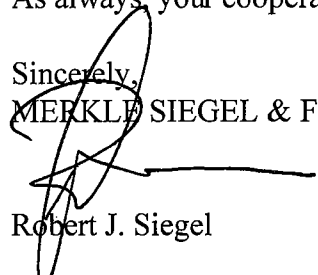
RE: Gordon v. Virtumundo

Derek:

Transmitted herewith is a DVD containing an updated, and more comprehensive collection of the offending emails in this lawsuit, including a bates stamped version of the emails. This production is proffered as supplemental responses to Defendants' discovery requests.

As always, your cooperation is appreciated.

Sincerely,
MERKLE SIEGEL & FRIEDRICHSEN, P.C.


Robert J. Siegel

cc: client