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2 Defendant Nanal, Inc. does not concede the sufficiency of the allegations of the Second  
3 Amended Complaint for any purpose and expressly reserves all of its rights and defenses with  
4 respect to any such Second Amended Complaint.

5 DATED this 19th day of April, 2010.

6 Respectfully submitted,

7 HENDRICKS & LEWIS PLLC

8 By: s/ Katherine Hendricks  
9 Katherine Hendricks (WSBA No. 14040)  
10 Stacia N. Lay (WSBA No. 30594)  
11 901 Fifth Avenue, Suite 4100  
12 Seattle, Washington 98164  
13 Email: [kh@hllaw.com](mailto:kh@hllaw.com)  
14 Email: [sl@hllaw.com](mailto:sl@hllaw.com)  
15 Telephone: (206) 624-1933  
16 Facsimile: (206) 583-2716

1 **PROOF OF SERVICE**

2 I am employed in the County of King, State of Washington. I am over the age of  
3 eighteen years and am not a party to the within action. My business address is Hendricks &  
4 Lewis PLLC, 901 Fifth Avenue, Suite 4100, Seattle, Washington 98164.

5 I hereby certify that on April 19, 2010, I electronically filed the foregoing with the Clerk  
6 of the Court using the CM/ECF system which will send notification of such filing to the  
7 following CM/ECF participants:

8 Stacie Foster, Esq.  
9 Steve Edmiston, Esq.  
10 Heather M. Morado, Esq.  
11 Invicta Law Group, PLLC  
12 1000 Second Avenue, Suite 3310  
13 Seattle, Washington 98104  
14 Telephone: (206) 903-6364  
15 [sfoster@invictalaw.com](mailto:sfoster@invictalaw.com)  
16 [sedmiston@invictalaw.com](mailto:sedmiston@invictalaw.com)  
17 [hmorado@invictalaw.com](mailto:hmorado@invictalaw.com)

18 Attorneys for Plaintiff Soaring  
19 Helmet Corporation

20 I declare under penalty of perjury under the laws of the State of Washington that the  
21 foregoing is true and correct.

22 Executed April 19, 2010 at Seattle, Washington.

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27  
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LISA SCHAEFER