

# Exhibit A

September 21, 2010

Stacie Foster  
Email: sfoster@inyictalaw.com

VIA EMAIL: SHAIROKH@SMPLCLA.COM

Mr. Shahrokh Mokhtarzadeh  
LAW OFFICES OF SHAIROKH MOKHTARZADEH  
815 Moraga Drive  
Los Angeles, CA 90049

Dear Mr. Mokhtarzadeh:

It was a pleasure to meet you and your client yesterday. During his deposition, as you know, Mr. Bootesaz promised to get me answers to a number of questions. You and he both took notes as to the promised documents, and I confirmed that I would follow up with you. Pursuant to that request, here are my notes of the information he promised.

1. Mr. Bootesaz promised to get me the names of the rallies Nanal, Inc (Leatherup.com) has exhibited at in the past year. He recalls there have been some but does not remember the names. He was checking to see whether they have attended V-Twin Expo, DealerNews, Powersports, Sturgis, and Advanstar.

2. He will check on magazines and print journals in which they advertise. He will tell me whether they advertise in Motorcycle Industry Magazine, Iron Horse Magazine, Wing World Magazine, Motorcycle Product News Magazine, and any others.

3. He will provide me with annual advertising expenditures for the years 2008, 2009, 2010, including trade shows, trade journals, television and radio.

4. He will provide me with the average sales price range of his products.

5. He will tell me who at his company searched Google and learned of the Adword "vega helmets" and purchased that Google Adword.

6. Mr. Bootesaz will provide me with a true copy of the website as it appeared on 12/21/2009, if it can be obtained from his website host. He claims that the version we attached to the Second Amended Complaint and to the cease and desist letter is a fabrication.

Mr. Shahrokh Mokhtarzadeh  
September 21, 2010  
Page 2

7. Mr. Bootesaz will provide me with deductions to back out of the sales numbers he provided for 2007, 2008, 2009, and 2010 so we can determine the net profits from those years, not just gross sales. He indicated the "cost of goods sold" was shipping, advertising, promotions, discounts and returns but will provide me with other expenses to be deducted from the sales price in order to determine gross profits.

8. Mr. Bootesaz did not recall whether he was the only officer of Helmet Venture Inc., which operates myleather.com, and he promised to find out.

9. Mr. Bootesaz will check to see whether the xelement website directs buyers to one of his websites, leatherup.com or myleather.com, to purchase products.

10. Mr. Bootesaz will check with his accountant and provide me an accurate number of companies for which he has been an officer or director.

Please provide answers to these questions as soon as possible and in any event no later than next Monday, September 27, 2010. The documents were promised within the discovery period, and we would like an accurate assessment of the case prior to moving to mediation.

Very truly yours,

INVICTA LAW GROUP, PLLC

  
Stacie Foster

cc: client  
Ms. K. Hendricks

# Exhibit B

October 1, 2010

Stacie Foster, Esq.  
Invicta Law Group, PLLC  
1000 Second Avenue, Suite 3310  
Seattle, Washington 98104-1019

Re: *Soaring Helmet Corporation v. Nanal, Inc.*, C09-0789-JLR (W.D. Wash.)

Dear Stacie:

In response to your letter of September 21, 2010 to Shahrokh Mokhtarzadeh following the deposition of Albert Bootesaz on September 20th, per your request, Nanal has been able to gather the following information and enclosed documents. Nanal's responses will correspond to the numbered items in your letter.

1. Nanal did not attend any rallies (shows) in 2007 or 2008. From June 2009 to 2010, Nanal attended the following shows: Sturgis; Las Vegas Biker Fest; Road Thunder in Reno; IMS; Power Sport/Advanstar.
2. Nanal advertised in Ogden publication in 2009 and in Sturgis magazine in 2010. Nanal did not advertise in Wing World Magazine, Motorcycle Industry Magazine, Iron Horse Magazine or Motorcycle Product News Magazine.
3. Nanal's advertising expenditures for 2007, 2008 and 2009 are identified in the enclosed documents. Nanal did not advertise on radio or television in 2007, 2008, 2009 or 2010.
4. Nanal's average ticket sale price is \$100.
5. Albert Bootesaz.
6. Mr. Bootesaz and his web hosting company did not understand this request and ask for specific information regarding what page of the website and in what format you would like that information and they can attempt to accommodate the request.
7. Nanal provided sales and costs information in the enclosed documents. In addition, in the enclosed documents, Nanal has provided a spreadsheet providing information regarding the only sales that were generated from "clicks" from the Google AdWords program that included the keyword "vega." The profits from these sales totaled \$729.50.

Stacie Foster, Esq.  
October 1, 2010  
Page 2

8. The other officer in Helmet Venture Inc. is Mojgan Shabanian.
9. The website, x-elementgear.com website is informational only and does not sell any products.
10. Mr. Bootesaz indicated that he responded to this question during his deposition and therefore does not have any additional information.

Also, enclosed please find documents Bates numbered D 000031 – D 000034. Please note that these documents have been designated “CONFIDENTIAL” pursuant to the Stipulated Protective Order Regarding Confidential Information.

Sincerely,

HENDRICKS & LEWIS PLLC



Stacia N. Lay

Enclosures

via email and U.S. Mail