

EXHIBIT 20

{81600.DOC}

The Honorable James L. Robart

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UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

SOARING HELMET CORPORATION, a
Washington corporation,

Plaintiff,

v.

NANAL, INC., d/b/a LEATHERUP.COM, a
Nevada corporation,

Defendant.

No. C09-789-JLR

REPLY DECLARATION OF ALBERT
BOOTESAZ IN SUPPORT OF
DEFENDANT NANAL, INC.'S MOTION
FOR SUMMARY JUDGMENT

NOTE ON MOTION CALENDAR:
November 26, 2010

I, Albert Bootesaz, on oath declare and state as follows:

1. I am over the age of 18 and, if called upon to testify, could testify competently to the matters stated herein.

2. I am the President of Defendant Nanal, Inc., d/b/a LeatherUp.com ("Nanal").

3. In response to requests from Plaintiff Soaring Helmet Corporation for cost information related specifically to the Xelement brand, Nanal prepared a costs analysis for the years 2007, 2008 and 2009, which reflected the costs and resulting ordinary business income for Xelement products sold by Nanal for those years. Attached hereto as Exhibit A is a true and correct copy of the costs analysis Bates numbered D 000035. The figures related to the two brands of helmets identified in the document (Hawk and Outlaw) have been redacted as they are not relevant to the costs for the Xelement products.

REPLY DECLARATION OF ALBERT BOOTESAZ (C09-789-JLR) - 1
(94043.DOC)

HENDRICKS & LEWISSM
901 Fifth Avenue, Suite 4100
Seattle, Washington 98164
TEL: (206) 624-1933

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4. Attached hereto as Exhibit B is a true and correct copy of a document, Bates numbered D 000033 – D 000034, identifying the only sales that were made as a result of the 2,457 “clicks” generated by the Google AdWords advertisement. To protect the privacy of the individual purchasers, their names and street addresses have been redacted.

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

EXECUTED at LAS VEGAS, NV this 26th day of November, 2010.


ALBERT BOOTESAZ

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PROOF OF SERVICE

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

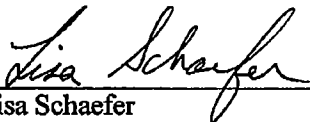
I hereby certify that on November 26, 2010, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system which will send notification of such filing to the following CM/ECF participants:

Heather M. Morado, Esq.
Stacie Foster, Esq.
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Attorneys for Plaintiff Soaring
Helmet Corporation

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

Executed November 26, 2010, at Seattle, Washington.



Lisa Schaefer

EXHIBIT A

{82020.DOC}

Exhibit A Page 4

Exhibit 20 Page 205

NANAL, INC.
 Three Years Cost Analysis

	2007	Cost of Goods	Advertising	Other Costs	Ordinary Bus. Income
Element (boots, saddle bag, Jacket)	719,072	43,888	138,328	140,321	
Hawk Helmets					
Outlaw Helmets					
		REDACTED			
	2008	Cost of Goods	Advertising	Other Costs	Ordinary Bus. Income
Element (boots, saddle bag, Jacket)	771,063	42,885	157,423	120,437	
Hawk Helmets					
Outlaw Helmets					
		REDACTED			
	2009	Cost of Goods	Advertising	Other Costs	Ordinary Bus. Income
Element (boots, saddle bag, Jacket)	779,280	155,354	60,093	103,900	
Hawk Helmets					
Outlaw Helmets					
		REDACTED			

D 000035

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EXHIBIT B

{82020.DOC}

Exhibit B Page 6

Exhibit 20 Page 207

orderid	orderdate	firstname	lastname	addressline1	addressline2	city	state	postalcode
450872	1/2/2009 14:55					CLARKSVILLE	TN	37042-6436
466306	1/28/2009 17:05					Martinsburg	WV	25401
473919	2/8/2009 18:51					SAN DIEGO	CA	92119-2327
476983	2/12/2009 16:16					STANFIELD	OR	97875-0864
491702	3/4/2009 19:55					Louisville	KY	40204
499373	3/14/2009 11:38					NASHVILLE	TN	37217-5047
508820	3/24/2009 5:29					bayshore	NY	11703
517327	4/1/2009 20:03					Wylie	TX	75098
529961	4/16/2009 18:36					Sanford	FL	32771
534979	4/22/2009 13:51					Metamora	IL	61548
547097	5/5/2009 15:45					Fountain Inn	SC	29644
553700	5/17/2009 19:07					Nottingham	PA	19362
559653	5/28/2009 21:31					VENICE	CA	90291-6054
575792	6/4/2009 14:17					CARSON CITY	NV	89701-5884
580303	6/9/2009 13:26					Brazoria	TX	77422
594084	6/23/2009 19:08					farrington	NM	87402
599598	7/1/2009 12:57					Newport	NC	28570
612795	7/19/2009 8:42					FLORENCE	AL	35630-1957
619169	7/27/2009 14:01					west allis	WI	53227
621653	7/30/2009 18:21					La Grange Park	IL	60526
624042	8/3/2009 13:52					miles	MI	49120
629103	8/10/2009 12:55					West Seneca	NY	14224
632329	8/14/2009 14:12					Forest Lake	MN	55025
641323	8/24/2009 12:34					GLEN ROSE	TX	76043-6112
						Northridge	CA	91326

REDACTED

D 000033

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product name	unit price	shipping charge	order amount
DOT Solid Flat Black Half Helmet	\$ 29.95	\$ 7.95	\$ 37.90
Hawk Solid Glossy Black Open Face Motorcycle Helmet	\$ 79.95	\$ 7.95	\$ 87.90
Advanced Hawk Black Glossy Full Face Motorcycle Helmets	\$ 99.95	\$ 7.95	\$ 106.90
Advanced Hawk Aviator Skull Dual Visor Full Face Motorcycle Helmet	\$ 109.95	\$ 7.95	\$ 117.90
Advanced Hawk Gloss Black Dual Visor Full Face Motorcycle Helmet	\$ 59.95	\$ 7.95	\$ 67.90
Modified Dragon Design In Red Silver	\$ 109.95	\$ 7.95	\$ 117.90
Flamms Grey Black Helmet Design	\$ 109.95	\$ 7.95	\$ 117.90
Bell Apex Ripper Red Street Full Face Helmet	\$ 125.99	\$ 7.95	\$ 127.64
Advanced Hawk Grey Dual Visor Full Face Motorcycle Helmet	\$ 89.95	\$ 7.95	\$ 97.90
HJC CL-15 Cyclone MC8**DISCONTINUED**	\$ 39.95	\$ 7.95	\$ 47.90
Modified Dragon Design In Flat Black Silver	\$ 116.99	\$ 7.95	\$ 113.24
DOT Outlaw White Tribal Flames Red Half Helmet	\$ 74.95	\$ 7.95	\$ 82.90
HJC Full Face Motorcycle Helmet CL-15 Black	\$ 79.95	\$ 7.95	\$ 79.90
DOT Solid Carbon Half Helmet	\$ 99.95	\$ 7.95	\$ 107.90
DOT Black Glossy Full Face Modular Flip-Up Helmet	\$ 109.95	\$ 7.95	\$ 101.41
Bell Zephyr Black Full Face Street Helmet	\$ 39.95	\$ 7.95	\$ 47.90
Advanced Hawk Gloss Black Dual Visor Full Face Motorcycle Helmet	\$ 109.99	\$ 7.95	\$ 117.94
DOT Outlaw Flat Black with American Eagle Half Helmets	\$ 79.95	\$ 7.95	\$ 87.90
Advanced Hawk Blue Warrior Modular Dual Visor Full Face Motorcycle Helmet	\$ 69.95	\$ 7.95	\$ 77.90
DOT Silver Glossy Full Face Modular Flip-Up Helmet	\$ 130.49	\$ 7.95	\$ 138.44
Nitro N339 Flaming Ace of Spades Motorcycle, Full Face Helmet	\$ 99.95	\$ 7.95	\$ 107.90
HJC Helmet IS-33 LIGHT SILVER	\$ 149.95	\$ 7.95	\$ 106.90
Advance HAWK Blue with White Graphics on Black Glossy Full Face Motorcycle Helmet			
Advanced Hawk Gloss Black Dual Visor Full Face Motorcycle Helmet			
EXO-200 Wine Motorcycle Helmet			
	\$ 2,297.41	\$	\$ 2,431.67

D 000034

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