

Exhibit N

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 [REDACTED]

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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

Vendor Name;

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1 Totals

2 Xelement (boots, saddle bag, Jacket)

38 Aria Helmets

31 Bed Stu Footwear

7 Bell Helmets

26 Bobster

37 Caterpillar Footwear

36 Close out

14 Cortech

20 Fieldsheer

23 Global Vision

34 Global Vision

27 Guess

35 Harley Davidson

4 Hawk Helmets

8 HJC Helmets

11 Joe Rocket

19 Nelson Rigg

29 NexGen

21 Nitro Helmets

6 Null

5 Outlaw Helmets

12 Pacific Coast

24 Power Trip

28 Rapid Trasit

32 Road Vision

15 Scorpion Clothing

10 Scorpion Helmets

13 Shoei Helmets

25 Skidmore's

33 Skin Industries

22 TCX

18 THH Helmets

9 Tourmaster

17 T-Shirt Co.

3 USA Leather

30 VCAN Motorsports

16 Zan Headgear

2009		2008		2007	
Number of Items Sold	Dollars For Category	Number of Items Sold	Dollars For Category	Number of Items Sold	Dollars For Category
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
				[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]			[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]			[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]			[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]			[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]			[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
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[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Cost of Goods	Advertising	Other Costs	Ordinary B. Income
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2007	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2008	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2009	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

CONFIDENTIAL

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