

Exhibit O

October 15, 2010



Heather M. Morado, 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 Heather:

Enclosed please find a copy of supplemental document production Bates numbered D 000035. Please note that the document has been designated "CONFIDENTIAL" pursuant to the Stipulated Protective Order Regarding Confidential Information.

Sincerely,

HENDRICKS & LEWIS PLLC


Stacia N. Law

Enclosure

via email and U.S. Mail

NANAL, INC.
Three Years Cost Analysis

	2007	2008	2009
Xelement (boots, saddle bag, Jacket)	[REDACTED]	[REDACTED]	[REDACTED]
Hawk Helmets	[REDACTED]	[REDACTED]	[REDACTED]
Outlaw Helmets	[REDACTED]	[REDACTED]	[REDACTED]
	Cost of Goods	Cost of Goods	Cost of Goods
	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]
	Advertising	Advertising	Advertising
	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]
	Other Costs	Other Costs	Other Costs
	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]
	Ordinary Bus. Income	Ordinary Bus. Income	Ordinary Bus. Income
	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]
Xelement (boots, saddle bag, Jacket)	[REDACTED]	[REDACTED]	[REDACTED]
Hawk Helmets	[REDACTED]	[REDACTED]	[REDACTED]
Outlaw Helmets	[REDACTED]	[REDACTED]	[REDACTED]

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