

EXHIBIT 11

{81600.DOC}

September 21, 2010

Stacie Foster
Email: sfoster@invictalaw.com

VIA EMAIL: SHAROKH@SMPLCLA.COM

Mr. Shahrokh Mokhtarzadeh
LAW OFFICES OF SHAHROKH 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