

EXHIBIT 12

{81600.DOC}

Stacia Lay

From: Stacia Lay
Sent: Monday, September 27, 2010 4:25 PM
To: 'Stacie Foster'
Cc: Katherine Hendricks; 'Shahrokh@SMPLCLA.com'
Subject: Soaring Helmet Corp. v. Nanal, Inc., C09-0789, Letter to Stacie Foster re D 000028 -- D 000030
Attachments: Letter to Stacie Foster re D 000028-000030 (93025).PDF

Dear Stacie,

Please see the attached correspondence.

Best regards,
Stacia

Stacia N. Lay
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1/5/2011

September 27, 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.)

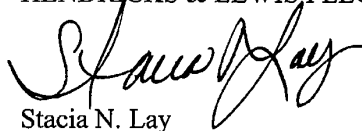
Dear Stacie:

Enclosed please find copies of supplemental document production Bates numbered D 000028 – D 000030. Please note that these documents have been designated “CONFIDENTIAL” pursuant to the Stipulated Protective Order Regarding Confidential Information.

I do not believe that this completes the document production responsive to your requests during the deposition of Albert Bootesaz on September 20, 2010, but have been unable to receive final confirmation. I have suggested that Shahrokh Mokhtarzadeh, who defended Mr. Bootesaz’s deposition, work directly with you to complete the prompt production of the materials and information you requested at the deposition, as stated in your letter to Mr. Mokhtarzadeh of September 21, 2010.

Sincerely,

HENDRICKS & LEWIS PLLC


Stacia N. Lay

Enclosures

via email and U.S. Mail

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