

## **EXHIBIT 14**

{81600.DOC}

**Stacia Lay**

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**From:** Stacia Lay  
**Sent:** Friday, October 15, 2010 2:08 PM  
**To:** Heather Morado  
**Cc:** 'Stacie Foster'; Katherine Hendricks  
**Attachments:** October 15, 2010 Letter to Heather M. Morado (93354).PDF; D 000035 (93352).PDF

Dear Heather,

Please see the attached documents. Hard copies of the attachments will follow by regular mail.

Best regards,

Stacia N. Lay  
Associate Attorney  
Hendricks & Lewis PLLC  
Tel: (206) 624-1933  
Fax: (206) 583-2716  
Email: [sl@hllaw.com](mailto:sl@hllaw.com)  
Web: <http://www.hllaw.com>



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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

{93353.DOC}

**NANAL, INC.**

Three Years Cost Analysis

**2007**                      **Cost of Goods**                      **Advertising**                      **Other Costs**                      **Ordinary Bus. Income**

Xelement (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**

Xelement (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**

Xelement (boots, saddle bag, Jacket)                      779,260                      155,354                      60,093                      103,900

Hawk Helmets  
Outlaw Helmets

**REDACTED**

D 000035

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