EXHIBIT 15

Stacia Lay

From: Stacia Lay
Sent: Thursday, December 23, 2010 12:23 PM
To: Heather Morado
Cc: Katherine Hendricks
Subject: Soaring Helmet Corp. v. Nanal, Inc., C09-789, Request for Meet and Confer Pursuant to CR 7(d)(4)
Attachments: Letter to Heather M. Morado, Esq. 12-23-10 (94645).PDF

Dear Heather,

Please see the attached correspondence, a hard copy of which will follow by regular mail.

Regards,

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

HENDRICKS & LEWIS PLLC
901 Fifth Avenue Suite 4100 Seattle, Washington 98164
TEL: (206) 624-1933 FAX: (206) 583-2716 WEB: www.hllaw.com

December 23, 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.*, C09-789-JLR (W.D. Wash.)
Formal Request for Meet and Confer Pursuant to CR 7(d)(4)

Dear Heather:

Please accept this as a formal request for a meet and confer pursuant to CR 7(d)(4) on Defendant Nanal, Inc.'s proposed motion in limine.

To guide our discussion, following are the issues that, at present, Nanal intends to address in its motion in limine, along with a brief explanation of each issue, should we be unable to reach an agreement during the meet and confer. As you will see, a number of the issues were addressed in Nanal's pending motion for summary judgment on Plaintiff's Second Amended Complaint and thus reference can be made to Nanal's papers on that motion for additional information.

Please note that this letter is intended to provide a summary of the current known grounds for a motion in limine as to each of the identified issues. Nanal, however, specifically reserves the right to rely upon additional grounds for preclusion that may be uncovered as its research on the issues identified below continues.

1. Evidence of damages, including calculation of damages, not produced or identified during discovery.

This issue was addressed, to a great degree, in Nanal's pending motion for summary judgment, including the motion to strike contained in Nanal's reply on that motion. As described therein, Plaintiff proffered an exhibit that was not produced to Nanal in discovery, namely, Exhibit N to the Declaration of Heather M. Morado (Docket No. 66). As a result of the failure to produce that exhibit during discovery, Plaintiff is precluded from offering it at trial. In addition, as further described in Nanal's summary judgment motion, Nanal propounded interrogatories to

Plaintiff which required Plaintiff to specify its alleged damages, including lost sales, and the computation of those damages. Plaintiff did not specify any damages or computation of damages, nor did Plaintiff direct Nanal to any documentary evidence in support of damages in lieu of responding to the interrogatories (Nanal does not concede that such a response would have been appropriate). In light of these failures to specify its alleged damages and computation of damages in the face of these interrogatories, it is Nanal's contention that Plaintiff is now precluded from offering any such damages evidence at trial.

2. Evidence of monetary damages.

In addition to the contention that Plaintiff should be precluded from offering evidence of damages at trial as a result of its failure to provide that specific information during discovery, it is Nanal's position that Plaintiff should be precluded from offering evidence of monetary damages because it has no evidence establishing a causal relation between Nanal's alleged actions and the unspecified damages claimed by Plaintiff. This fact is particularly apparent with respect to the Xelement jacket but also with respect to the Google AdWords issue. By way of example only, as to the latter issue, Plaintiff ignores the fact that the alleged advertisement listed a number of third-party brands sold by LeatherUp.com, such as HJC and Bell. A number of the sales resulting from the "clicks" from this advertisement involved those other brands and therefore Plaintiff has no evidence establishing that those sales were the result of the use of the word "Vega" as opposed to the use of other third-party brands.

3. Evidence of purported confusion not produced or identified during discovery.

This issue was specifically addressed in Defendant Nanal, Inc.'s Reply in Support of Motion for Summary Judgment, Docket No. 67, and Nanal's motion in limine on this issue will be made upon the same basis, namely, that Plaintiff cannot rely on evidence of purported confusion that was not provided during discovery. Such evidence includes, but is not limited to, any evidence or testimony relating to (1) Exhibits A, B and C to the Declaration of Claudia Mallard as well as the allegations contained in paragraphs 10-14 and 16-20 of the declaration (Docket No. 64); (2) the allegations contained in paragraphs 4-11 of the Declaration of Joy Loga (Docket No.63); (3) the allegations contained in paragraphs 8-14 of the Declaration of Wayne Layman (Docket No. 62); and (4) the allegations contained in paragraphs 20-22 of the Declaration of Jeanne DeMund (Docket No. 61). To the extent Plaintiff intends to rely on any evidence or testimony in addition to this specific evidence that was not disclosed during discovery, Nanal will seek to exclude other such evidence on the same ground.

4. Plaintiff's identified instances of purported actual confusion.

This issue too was discussed in Nanal's pending summary judgment motion. It is Nanal's contention that the incidents of purported actual confusion identified by Plaintiff in discovery in this action do not, in fact, constitute actionable confusion. Specifically, the inquiry from Plaintiff's sales representative is not confusion in the first instance because inquiries

demonstrate a lack of confusion and moreover, any purported confusion from Plaintiff's representatives is not relevant confusion. Additionally, the evidence of purported confusion is inadmissible hearsay and indeed potentially involves multiple levels of hearsay as Plaintiff has not identified Jim Squire of Holiday Powersports or Plaintiff's sales representative Joy Loga as trial witnesses. Similarly, the incident involving Jim Squire is too ambiguous to constitute relevant confusion.

5. Reference to or reliance on the VEGA TECHNICAL GEAR registration.

Again, this issue was raised in Nanal's pending summary judgment motion. It is clear that Plaintiff's entire case has been based solely on its alleged registration for the mark VEGA for "motorcycle helmets" in IC 009, Registration No. 2,087,637, as is demonstrated as recently as Plaintiff's draft pre-trial order. Plaintiff never pleaded the VEGA TECHNICAL GEAR registration—even in the latest proposed third amended complaint—and only identified and produced the registration at the close of discovery. As a result, it is Nanal's position that the VEGA TECHNICAL GEAR mark has no relevance to Plaintiff's claims as stated in Plaintiff's Second Amended Complaint.

6. Reference to Albert Bootesaz's business interests other than Nanal or LeatherUp.com.

Based on Plaintiff's prior filings and its draft pre-trial order, it appears that Plaintiff intends to attempt to introduce evidence relating to Albert Bootesaz's business interests other than Nanal or its website LeatherUp.com. Mr. Bootesaz is not a party to this litigation and even if he were, such evidence has absolutely no relevance to any of the issues in this case, which are focused solely on the alleged activities of Nanal through its website LeatherUp.com. Therefore, at the very least, such evidence is inadmissible pursuant to FED. R. EVID. 401, 402 and 403.

7. Any claim for injunctive relief.

In its pending motion for summary judgment, Nanal specifically sought summary judgment on any claim of Plaintiff for injunctive relief. Plaintiff did not respond to that issue. It is Nanal's contention, therefore, that Plaintiff has waived and/or conceded any claim for injunctive relief. Additionally, from a substantive standpoint, as described in Nanal's summary judgment motion, Plaintiff has no support for such equitable relief in light of the cessation of the alleged conduct and no claim that monetary relief would be insufficient to remedy the perceived wrong.

8. Exclusion of witnesses not identified by Plaintiff in its initial disclosures, specifically, the Google Representative.

In its draft pre-trial order, Plaintiff has identified a "Google Representative" as a possible witness who "may testify regarding Google's AdWords program, billing arrangements, and sales

in connection with Nanal's website www.Leatherup.com." No such witness was identified in Plaintiff's Amended Initial Disclosures Pursuant to Fed. R. Civ. Pro. 26(a)(1). Under FED. R. CIV. P. 37(c)(1), Plaintiff therefore should be precluded from offering that witness—or any other witness that Plaintiff may later seek to offer at trial that was not identified in Plaintiff's initial disclosures (excepting, of course, rebuttal witnesses). In addition, to the extent Plaintiff intends such a witness to offer any testimony that could be considered expert testimony, the witness would similarly be subject to exclusion based on Plaintiff's failure to comply with the rules regarding expert witnesses.

Because the deadline for filing motions in limine is January 4, 2011, and we will necessarily need time to prepare the motion in the event we are unable to come to an agreement during our meet our confer, I would ask that the meet and confer take place no later than Wednesday, December 29, 2010, preferably in the morning. I am available for the meet and confer any time on December 27, December 28 or December 29.

I look forward to hearing from you at your earliest convenience regarding scheduling the requested meet and confer.

Sincerely,

HENDRICKS & LEWIS PLLC

Stacia N. Lay

via email and U.S. Mail