Jacobsen Declaration Exhibit L



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DANIEL P. CHERNOFF (1935-1995) Intellectual Property Law Including Patent, Trademark, Copyright and Unear Competition Matters

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February 7, 2006

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DAVID S. FINE SENIOR LAW CLERK

Mr. Bob Jacobson 1927 Marin Avenue Berkeley, CA 94707-2407

Re: KAMIND Associates, Inc.

Our File No.: 7431.0081

Dear Bob:

Thank you for your continued commitment to respect intellectual property. While I appreciate your statements that there is relevant prior art reading on claim 1 of the '329 patent, you provided us with no such prior art that would anticipate or otherwise render the claim invalid. Accordingly, until such time that you provide us with such prior art, we will have to maintain our insistence that your software, is infringing the '329 patent. In addition, those that use or distribute your software, such as SourceForge.net are likewise infringing the patent. I would also note that our patents were filed before the JMRI software was written. I look forward to receiving any prior art that you allude to.

Sincerely,

Kevin L. Russell

KLR:kk

cc: Mr. Matt Katzer