

# EXHIBIT B

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May 19, 2010

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**BY E-MAIL AND FAX**

Marc Toberoff, Esq.  
Toberoff & Associates, P.C.  
2049 Century Park East, Suite 2720  
Los Angeles, California 90067

Re: **Marvel Worldwide, Inc. et., al. v. Kirby, et al., 10 Civ. 141 (CM) (KNF)**

Dear Marc:

I am writing to request that you withdraw the counterclaims that you filed on behalf of the Defendants in this action on April 28, 2010 rather than burdening the Court with motion practice.

As a general matter, there is no basis for Defendants to assert any third party claims against non-plaintiffs The Walt Disney Company or Marvel Entertainment, Inc. The "Counterclaims" (more properly, third party claims) contain no factual allegations to support any basis of liability on the part of either of these entities.

There is no substantive merit to any of the counterclaims even as to the plaintiffs. The First Counterclaim is simply a mirror-image of the Complaint and thus, issue has already been joined. The Second Counterclaim (for a declaratory judgment with respect to an accounting for profits) is clearly premature and presents no ripe case or controversy for the Court to adjudicate at this time. Both the Third and Fourth Counterclaims (for conversion and breach of contract) were extinguished pursuant to the terms of a confirmed reorganization and are also time-barred because they allegedly accrued in 1986. The Fifth Counterclaim (alleging violations of the Lanham Act) fails because the Lanham Act simply does not apply in these circumstances for all of the reasons set forth in Judge Klausner's September 28, 2005 opinion in *Classic Media, Inc. v. Winifred Knight Mewborn, et. al.*, a case with which you are no doubt familiar. There are just some of the defects in these claims.

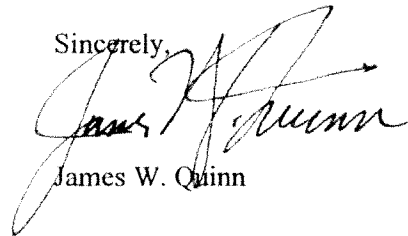
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We therefore urge you to reconsider your assertion of these counterclaims and reserve all rights in respect thereto.

Please let us know by no later than the close of business Friday, May 21, 2010 whether you intend to withdraw these claims.

Sincerely,

A handwritten signature in black ink, appearing to read "James W. Quinn", written over the word "Sincerely,".

James W. Quinn

cc: David Fleischer, Esq.