

Exhibit P

Correspondence regarding Navy testing

U. S. Navy Dive Equipment Testing

On December 10, 2007 David Gutierrez contacted David Cowgil from the U. S. Navy. Mr. Cowgil stated that all the dive equipment testing has now been complete. He noted that one of the sets of diving equipment was fairly new.

He stated the tests indicate that the dive equipment was properly functioning and did not appear to contribute to the demise of the divers.

He said the final report is complete, but is being routed for signatures and final approval. He hoped the final written report would be sent to DWR within the month.