

# EXHIBIT P

## Desly International Corporation

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JSC "Spartak"

63, Sovetskaya street

Gomel 246000 Belarus

Attention – Mr. Oleg Zhidkov, General Director

December 21, 2012

RE: Desly International Corp Intellectual Property

Dear Mr. Zhidkov,

In response to your letter dated November 28, 2012, we vehemently deny any allegations of willful infringement of any copyright or trademark allegedly held by JSC "Spartak".

While acting as the Exclusive Distributor of goods manufactured by JSC "Spartak," Desly International Corp applied for and was granted the U.S. and Canadian Federal Registration for a trademark in question. Such a step was not taken to deceive or defraud JSC "Spartak" but, rather, it was taken in a scope of good business practice routinely conducted by Desly International Corp in order to protect intellectual property being used in connection with goods being distributed on territories where Desly International Corp holds exclusive distribution rights.

Please note that Desly International Corp prides itself in conducting its operations at the highest business level and having a reputation of diligent and transparent distributor who zealously represents interests of a number of highly reputable manufacturers (JSC "Spartak" being one of them) in the United States and Canadian marketplace.

Although we understand that you are proposing to terminate the Exclusive Distributor Agreement between Desly International Corp and JSC "Spartak", please note Desly International Corp asserts that the Agreement is in its full effect and, as such, cannot and should not be annulled or terminated based on the reasons stated in your letter.

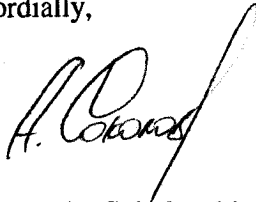
With this, we are open to discussion about possible transfer of rights to the intellectual property currently owned by Desly International Corp. to JSC "Spartak" as well as to discussion about continuing mutually fruitful and beneficial business relationship between our respective companies.

Therefore, should you decide to proceed with unilaterally breaching of the Agreement, Desly International Corp is fully prepared to commence legal action against JSC "Spartak" to challenge such unlawful unilateral actions to protect its rights under the Agreement and to defend its reputation of a reputable business entity. Please be advised that, in the scope of protecting its rights under the Agreement, Desly International will seek declaratory and injunctive relief as well as monetary compensation in the form damages afforded under terms of the Agreement in addition to compensation for all legal expenses (including attorney fees) incurred by Desly International Corp throughout legal proceedings.

We look forward to hearing back from you about this matter at your earliest convenience and confident that all outstanding issues can be resolved amicably.

Should you have any questions, please feel free to contact me at any time.

Cordially,

A handwritten signature in black ink, appearing to read "A. Sokolovski", written in a cursive style.

Alexander Sokolovski  
Executive Director