

Cummins Inc.
Box 3005
Columbus, Indiana
47202-3005



VIA E-MAIL & FIRST CLASS MAIL

August 27, 2004

Mr. Daniel Helwig
Heltech Incorporated
11214 Pine Boulevard
Hollywood, FL 33026

Dear Mr. Helwig:

Thank you for your recent inquiry regarding Cummins Inc.'s position on the use of your Premo Plus Electric Oil Refining device with our products.

Cummins Inc. neither approves nor disapproves any product which we do not manufacture or sell. The use of non-Cummins products is at the discretion of the end-user, and any problems attributed to these products would not be recognized as a Cummins responsibility.

Our warranty covers defects in workmanship and/or material as manufactured and sold by Cummins; therefore, the use of any product sold in the marketplace not manufactured by Cummins would not affect our warranty. However, any engine performance problem or failure caused by products not manufactured or sold by Cummins is not considered by Cummins as a warrantable type of failure.

Furthermore, engine maintenance practices including oil and oil filters, coolant, air and fuel filters do not impact the Cummins warranty. However, engine failures related to or caused by maintenance practices are the responsibility of the customer and are not considered by Cummins as a warrantable type of failure.

The Cummins name, various Cummins trademarks, and Cummins logo are the property of Cummins Inc. and are not to be used in advertising or promotional activity by anyone except with the express written authority of Cummins Inc.

Phone: 812-377-5000
Facsimile: 812-377-3334

Mr. Daniel Helwig

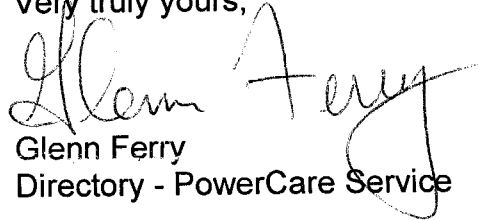
Page 2

August 27, 2004

Cummins requests that any use of or reference to this letter or its content must include the full text of the letter to assure clarity regarding warranty responsibility for the supplier's product.

Nothing in this letter is to be construed as authorization by Cummins Inc. to use the Cummins name, trademark or logo in the sale or promotional activity of any product.

Very truly yours,



Glenn Ferry
Directory - PowerCare Service

GF/ps

cc: B.R. Rathert