



April 7, 2009

Tommi Luhtanen, Ph.D.
LLK Finland Oy
Lubricant Plant / Laboratory
Öljysatamantie 6
FI-49460
Hamina, FINLAND
Tommi.Luhtanen@teboil.fi

Dear Tommi,

CONFORMANCE TO CES 20076 ENGINE OIL SPECIFICATION

Results from tests according to CES 20076 have been presented to Cummins. In view of the results I would like to give the following comments.

The results have been found to be within the CES 20076 limits and hence oils formulated as stated in your request can be labeled as conforming to CES 20076.

The oils shall be used per the ambient temperature and SAE grade guidelines in the engine specific Operation and Maintenance (O & M) manual as well as in any Cummins service documents.

Please notify Cummins Inc. if the formulation of this product changes.

Brand Name: Teboil Power Plus 15W-40
SAE Grade: 15W-40

I hope this information will be of assistance to you.

Sincerely,

A handwritten signature in black ink that reads "Shawn D. Whitacre".

Shawn D. Whitacre
Chemical Technology

DISCLAIMER: Product registration means the manufacturer or marketer has faithfully collected information pertinent to the requirements of the specification, and with the full intention to conform to the specification. However, it is still the responsibility of the manufacturer or marketer to ensure satisfactory performance of its products in all aspects at all times. Registration for CES 20076 does not waive product liability of the manufacturer or marketer. Cummins does not warrant the performance of non-Cummins products, registered or not.

Cummins Inc.
500 Jackson Street
Columbus, IN 47201 USA
Phone 1 812 377 5000
cummins.com

Revision Date: May 1, 2006