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Date: July 25, 2011

To: Peter Gunnerman

Company: Advanced Refining Concepts

From: Lee Perks

Regarding: GDiesel

Peter,

We would like to thank ARC for the opportunity to use their new GDiesel. We are quite impressed with your product. We are using it almost exclusively in our trucks and equipment. The "almost" is due to the fact we can not yet find GDiesel in the outlying areas of our service area.

We have conducted in house research and every vehicle has noted an increase in mileage. The increase is anywhere from 1.2 mpg to as high as 4 mpg. That is significant because we have used over 16,000 gallons of GDiesel in our fleet. At a minimum 10% savings that accounts to 1,600 gallons. This is a big savings in vehicle cost. We have noted a big reduction in the "black smoke" from our exhaust pipes. We have had to smog several vehicles and the readings were very impressive.

One major issue for everyone is there is no decrease in power; in fact everyone reports that there is an increase in power.

Thanks again,

A handwritten signature in blue ink that reads "Lee Perks".

Lee Perks
President