

**Cummins Engine Company, Inc.**  
**Box 3005**  
**Columbus, Indiana**  
**47202-3005**



August 31, 2001

Dong-Sik Park  
S-Oil Corporation  
Goodmorning Tower, 23-2  
Yoido-dong, Yongdungpo-gu  
Seoul 150-607  
KOREA

Dear Dong-Sik Park,

**CONFORMANCE TO CES 20074 ENGINE OIL SPECIFICATION (B & C ENGINES ONLY)**

Results from tests according to CES 20074 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 20074 limits and hence oils formulated as stated in your request can be labeled as conformance to CES 20074.

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: S-Oil CNG Best  
SAE Grade: 15W-40

I hope this information will be of assistance to you.

Sincerely,

A handwritten signature in black ink, appearing to read 'W. A. Totten', written over a large, light-colored scribble or watermark.

Warren A. Totten  
Fuels and Lubricants

Cc: Gregory Cook

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