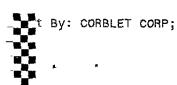
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HELIOCORP

251 Royal Palm Way, #600A Palm Beach, FL 334809 Tel: 561.833.5505 - Fax: 561.833.5801

Roseann Varnadore Secretary of State Division of Coporations 409 East Gains Street Tallahassee, FL 32399

70001332215

March 4, 2003

VIA FACSIMILE 850-245-6804

Re: Corporate Name

Dear Roseann,

Pursuant to your request please review the following definitions.

helios

n: (Greek mythology) ancient god of the sun; drove his chariot across the sky each day; identified with Roman Sol [syn: Helios]

prefix: denoting reciprocating action as in helio-copter.

Our company is in the business of design and engineering of components for reciprocating engines.

Thank you for your consideration.

Robert Gibson, Incorporator