

EXHIBIT 18

J.M. Products, Inc.
“Advanced Derivatives of Johnson Matthew Platinum Sponges”
7861 46TH STREET
DORAL, FLORIDA 33166

HENRY W. JOHNSON
<mailto:hjohnson@hwjlaw.net>

TELEPHONE (786)631-4676
TELECOPIER (786)631-4741

July 1, 2015

Industrial Heat
8025 Triangle Drive
Raleigh, NC 27617

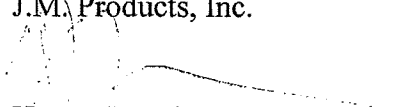
Attention: J.T. Vaughn
Vice President

Dear Mr. Vaughn:

During the month of June in our Doral factory we received from your plant the amount of energy of 1 MWh/h, for a total of 624 MWh for 26 days, while for 4 days we received 750 kWh/h, for a total of 72 MWh Please forward your invoice for the agreed daily amount of \$1,000.00 per day for 26 days = \$26,000.00 plus \$750/day for 4 days=\$3,000.00, for a total of \$29,000.00.

Sincerely,

J.M. Products, Inc.


Henry W. Johnson
President

HWJ:ck

J.M. Products, Inc.
7861 46TH STREET
DORAL, FLORIDA 33166

HENRY W. JOHNSON
mailto:hjohnson@hwjlaw.net

TELEPHONE (786)631-4676
TELECOPIER (786)631-4741

August 1, 2015

Industrial Heat
8025 Triangle Drive
Raleigh, NC 27617

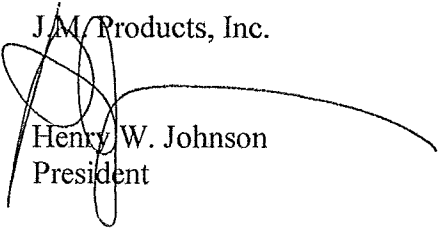
Attention: J.T. Vaughn
Vice President

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Sincerely,

J.M. Products, Inc.


Henry W. Johnson
President

HWJ:ck

J.M. Products, Inc.
7861 46TH STREET
DORAL, FLORIDA 33166

HENRY W. JOHNSON
mailto:hjohnson@hwjlaw.net

TELEPHONE (786)631-4676
TELECOPIER (786)631-4741

October 12, 2015

Industrial Heat
8025 Triangle Drive
Raleigh, NC 27617

Attention: J.T. Vaughn
Vice President

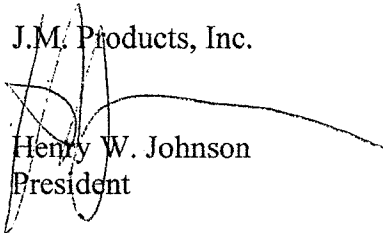
Dear Mr. Vaughn:

During the month of September in our Doral factory we received from your plant the amount of energy of:

15 days @ 1 MWh/h
15 days @ .75 MWh/h

Sincerely,

J.M. Products, Inc.



Henry W. Johnson
President

HWJ:ck

J.M. Products, Inc.
7861 46TH STREET
DORAL, FLORIDA 33166

HENRY W. JOHNSON
mailto:hjohnson@hwjlaw.net

TELEPHONE (786)631-4676
TELECOPIER (786)631-4741

September 8, 2015

Industrial Heat
8025 Triangle Drive
Raleigh, NC 27617

Attention: J.T. Vaughn
Vice President

Dear Mr. Vaughn:

During the month of August in our Doral factory we received from your plant the amount of energy of:

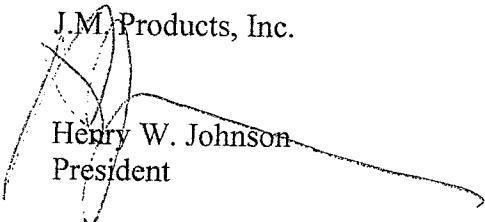
15 days @ 1 MWh/h
16 days @ .75 MWh/h

Please invoice to us as follows:

\$ 1,000.00 x 15, total	\$ 15,000.00
\$ 750.00 x 16, total	\$ 12,000.00
Total amount:	\$ 27,000.00

Sincerely,

J.M. Products, Inc.



Henry W. Johnson
President

HWJ:ck

J.M. Products, Inc.

7861 46TH STREET
DORAL, FLORIDA 33166

HENRY W. JOHNSON
<mailto:hjohnson@hwjlaw.net>

TELEPHONE (786)631-4676
TELECOPIER (786)631-4741

January 4, 2016

Industrial Heat
8025 Triangle Drive
Raleigh, NC 27617

Attention: J.T. Vaughn
Vice President

Dear Mr. Vaughn:

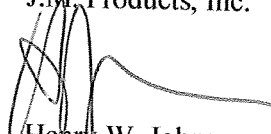
During the month of December in our Doral factory we received from your plant the amount of energy of:

20 days @ 1 Mwh/h, 24 hours /day

11 days @ 750 kWh/h, 24 hours/day (upon our request the power has been reduced due to our technical problems)

Sincerely,

J.M. Products, Inc.



Henry W. Johnson
President

HWJ:ck