December 4, 2017

Rodefer Moss & Co, PLLC
608 Mabry Hood Rd.
Knoxville, Tennessee 37932

HEC-TINA

THERE IS NO ALTERNATIVE

We are providing this letter in connection with your review of the consolidated balance sheet as of September 30, 2017 and the related consolidated statements of earnings, changes in stockholders' equity, and cash flows for the nine month periods ended September 30, 2017 of Hydrogen Engine Center, Inc. (the "Company") for the purpose of determining whether any material modifications should be made to the interim financial information for it to conform with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the interim financial information in conformity with generally accepted accounting principles. We are also responsible for establishing and maintaining effective internal control over financial reporting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your review.

1) The interim financial information referred to above has been prepared and presented in conformity with accounting principles generally accepted in the United States applicable to interim financial information. The interim financial information has been prepared on a basis consistent with prior interim periods and years and includes all disclosures that are necessary and required by applicable laws and regulations.

2) We have designed our internal control over financial reporting to provide reasonable assurance regarding the reliability of financial reporting and the preparation of interim financial information for external purposes in accordance with generally accepted accounting principles.

3) We have made available to you all—

   a) Financial records and related data, including the names of all related parties and all relationships and transactions with related parties.

   b) Minutes of the meetings of stockholders, directors, and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared. All significant board and committee actions are included in the summaries.

4) There have been no communications from regulatory agencies regarding noncompliance with, or deficiencies, in financial reporting practices.

5) There are no material transactions that have not been properly recorded in the accounting records underlying the interim financial information.

6) We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.

7) We have no knowledge of any fraud or suspected fraud affecting the Company involving:

   a) Management;

   b) Employees who have significant roles in internal control over financial reporting; or

   c) Others where the fraud could have a material effect on the interim financial information.

8) We have no knowledge of any allegations of fraud or suspected fraud affecting the Company received in communications from employees, former employees, analysts, regulators, short sellers, or others.

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NASDAQ symbol: HYEG

9) The Company has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

10) The following have been properly accounted for and adequately disclosed in the interim financial information:

    a) Related-party relationships and transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.

    b) Guarantees, whether written or oral, under which the Company is contingently liable.

    c) Significant estimates and material concentrations known to management that are required to be disclosed in accordance with FASB ASC 275 , *Risks and Uncertainties*. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

11) There are no:

    a) Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the interim financial information or as a basis for recording a loss contingency.

    b) Unasserted claims or assessments that are probable of assertion and must be disclosed in accordance with FASB ASC 450 , *Contingencies*.

    c) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB ASC 450 , *Contingencies*.

    d) Side agreements that affect the amount or timing of revenue reported in the financial statements or other arrangements (either written or oral) and have not been disclosed to you.

12) The Company has appropriately reconciled its general ledger accounts to their related supporting information. All reconciling items considered to be material were identified and included on the reconciliations and were appropriately adjusted in the interim financial information. All intracompany (and intercompany) accounts have been eliminated or appropriately measured and considered for disclosure in the interim financial information.

13) The Company has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as disclosed in the financial statements.

14) The Company has complied with all aspects of contractual agreements that would have a material effect on the interim financial information in the event of noncompliance.

15) Inventories recorded in the interim financial information are stated at the lower of cost and net realizable value, cost being determined on the basis of FIFO. A provision was made to reduce all slow-moving, excess, obsolete, or unusable inventories to their estimated net realizable value.

16) Inventory quantities at balance sheet dates were determined from physical counts or from the Company's perpetual inventory records, which have been adjusted on the basis of physical inventories taken by competent employees at December 28, 2016. Liabilities for amounts unpaid are recorded for all items included in inventories at the balance sheet dates and all quantities billed to customers at those dates are excluded from the inventory balances.

17) Capital stock repurchase options or agreements or capital stock reserved for options, warrants, conversions, or other requirements have been properly disclosed.

18) Note 17 to the interim financial information discloses all of the matters of which we are aware that are relevant to the Company's ability to continue as a going concern, including significant conditions and events, and management's plans.

19) We have reviewed long-lived assets and certain identifiable intangibles to be held and used for impairment whenever events or changes in circumstances have indicated that the carrying amount of assets might not be recoverable and have appropriately recorded the adjustment.

19) We have reviewed long-lived assets and certain identifiable intangibles to be held and used for impairment whenever events or changes in circumstances have indicated that the carrying amount of assets might not be recoverable and have appropriately recorded the adjustment.

20) We have fully disclosed to you all terms of contracts with customers that affect the amount and timing of revenue recognized in the financial statements, including delivery terms, rights of return or price adjustments, side agreements, implicit provisions, unstated business conventions, and warranty provisions.

21) The Internal Revenue Service has examined the Company's federal income tax returns through fiscal year 2009. However, the Company's federal income returns for fiscal years 2010 - 2016 are subject to examination by the IRS, generally for three years after they were filed. The Company recognizes tax benefits only to the extent that the Company believes it is "more likely than not" that its tax positions will be sustained upon IRS examination. Accordingly, the provision for unpaid federal income taxes (liability for unrecognized tax benefits) on the balance sheet reflects all tax positions that the Company believes do not have a greater than a 50% chance of realization after examination.

22) The Company does not owe any outstanding principal or interest to Farmers State Bank.

23) There are no undisclosed judgments against the Company except as disclosed in the financial statements.

24) There are no undisclosed promissory notes or loan agreements.

25) We have not granted any stock options with an exercise price that is less than the market price of the underlying stock on the date of the grant, other than the ones disclosed to you, in the current period, or in any prior period, that would cause the amounts or disclosures in the financial statements for the nine months ended September 30, 2017, to be materially misstated.

26) We have identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates and assumptions are reasonable in the circumstances.

27) To the best of our knowledge and belief, no events have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements.

William A Ayers

Bill Ayers, President and CEO

Pedro Blach, CFO