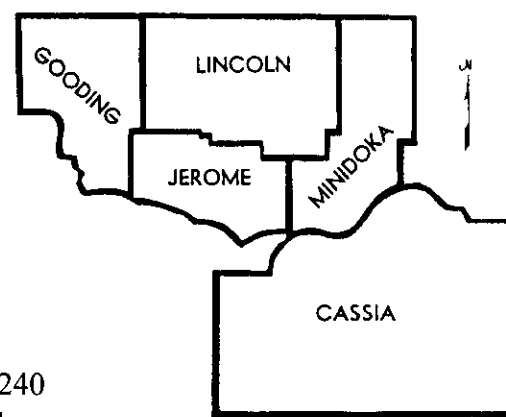


# Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: #42240

OFFICE: Burley

April 20, 2007

ID Dept. of Water Resources  
Attention: Trish Fawcett  
1341 Fillmore Street, Suite 200  
Twin Falls, ID 83301-3380

RECEIVED  
APR 23 2007  
DEPT. OF WATER RESOURCES  
SOUTHERN REGION

Dear Trish:

Enclosed with this letter please find an original executed Notice of Change In Water Right Ownership, a copy of the recorded Warranty Deed and Land Title and Escrow's trust account check no. 17210 in the amount of \$100.00 for the water transfer fee.

Would you please make the necessary changes in the records to indicate the new owner as Capella Corp. for future water assessments and notices. Please send a receipted copy to this office.

Should you have any questions concerning this matter, please do not hesitate to contact me.

Very truly yours,  
Land Title and Escrow, Inc.

A handwritten signature in black ink that reads "Nancy Garrett". The signature is written in a cursive style.

Nancy Garrett  
Administrative Assistant

/nrg  
enc.

SCANNED  
APR 23 2007