

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES
NOTICE OF CHANGE IN WATER RIGHT OWNERSHIP

Please print or type. Attach pages with additional information. Instructions are included at the end of this form.
Incomplete forms will be returned.

RECEIVED
JAN 09 2007
DEPT. OF WATER RESOURCES
SOUTHERN REGION

Please list the water right number(s) and/or adjudication claim number(s) (if any) for each water right to be changed. List just the adjudication claim number if there is no corresponding water right record on file with the department. Indicate, by checking in the space provided (under the "split" heading), if the change in ownership is limited to a portion of a water right in which case division of the existing water right or adjudication claim record will be required.

RECEIVED
JAN 12 2007

Water Right No(s).	Adjudication Claim No(s).	Split	Water Right No(s).	Adjudication Claim No(s).	Split
43-2557					
43-7086					
43-7087					
43-10271					

The following **REQUIRED** information must be submitted with this form:

- The appropriate **FILING FEE**. See instructions for fee amounts.
- A copy of the most recent **DEED, TITLE POLICY, CONTRACT OF SALE** or other legal document indicating your ownership of the property and water right(s) or claim(s) in question, **WITH ATTACHED LEGAL DESCRIPTION**.
- Either of the following (if necessary to clarify division of water rights or other complex property descriptions):
PLAT OF PROPERTY or **SURVEY MAP** clearly showing the location of the point(s) of diversion and place of use of your water right(s) and/or adjudication claim(s) (these are usually attached to your deed or on file with the county).

OR

If your water right(s) and/or adjudication claim(s) is for ten or more acres of irrigation, you must submit a USDA Farm Service Agency **AERIAL PHOTO** with the irrigated acres outlined and point(s) of diversion clearly marked. The **AERIAL PHOTO** should be submitted in place of the **PLAT OF PROPERTY** or **SURVEY MAP**.

Name and Address of Former Owner/Claimant(s) RHL Financial, Inc
2325-A Renaissance Dr.
Las Vegas, NV 89119

New Owner/Claimant(s) Capella Corp, an Idaho Corporation
Name Connector (Check one): ☐ and, ☐ or, ☐ and/or

New Mailing Address P.O. Box 486

City, State and ZIP Code Twin Falls, Idaho 83303

New Telephone Number (208-733-3821

Date you acquired the property December 13, 2006

done 4/26/07
CWA

6. If the change in ownership affects the entire water right for each water right or adjudication claim number listed in item 1, THEN SKIP THIS ITEM AND GO TO ITEM 7. If the change in ownership divides the water right(s) among multiple owners, you must describe, in detail, your portion of each water right after the change. Fill in the appropriate spaces in the box(es) below to describe your water right(s) after the change (one water right per box, you may copy this page as necessary). If your quantity of water is greater than a proportionate split, you must attach documentation to show justification for a larger amount. If you are not sure how to identify your portion of the original water right or adjudication claim records, please contact the nearest IDWR office for assistance.

DESCRIPTION OF YOUR PORTION OF WATER RIGHT (If the right(s) will not be split, skip this area and proceed to item 7)		
Water Right and/or Adjudication Claim Number _____		
Water Use	Diversion Rate or Volume (cubic feet per second or acre-feet per annum)	Description (acres, number and type of stock, homes, etc)
Irrigation	_____	_____
Stock	_____	_____
Domestic	_____	_____
Other _____	_____	_____
Total	_____	_____

DESCRIPTION OF YOUR PORTION OF WATER RIGHT (If the right(s) will not be split, skip this area and proceed to item 7)		
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Stock	_____	_____
Domestic	_____	_____
Other _____	_____	_____
Total	_____	_____

7. Signature of New Owner(s) or Claimant(s) CAPELLA CORP., an Idaho corporation
(include title if applicable)
By: Kathy C. Easterday
Kathy C. Easterday, Authorized Agent

For Snake River Basin Adjudication Claims: Please attach a Notice of Appearance completed by your attorney, if you wish IDWR to correspond with him/her for all matters related to your claims.

For Office Use Only

Received by [Signature] Date 11/9/07 Fee 100.00
 Received by [Signature] Date 11/14/07 Receipt No. 8029192
 Processed by AJ Date _____ WR _____ Date _____

312618

WARRANTY DEED

#422410

FOR VALUE RECEIVED, RHL FINANCIAL, a Nevada-based corporation authorized to do business in the State of Idaho, whose address is 2325-A Renaissance Dr., Las Vegas, NV 89119, the Grantor, does hereby grant, bargain, sell, and convey unto CAPELLA CORP, an Idaho corporation, whose current address is 163 4th Ave. North, P.O. Box 486, Twin Falls, Idaho 83303 the following premises described in Exhibit "A" attached hereto and made a part hereof.

Together with all and singular, the tenements, hereditaments and appurtenances, ditches and ditch rights and water and water rights thereunto including but not limited to the State of Idaho Water Adjudication Nos. A43-02557, A43-07086, A43-07087 and A43-10271.

Subject to reservations in United States patents and State deeds or other restrictions imposed by law, easements and rights-of-way, zoning and building ordinances, use restrictions of record, legal and taxes and assessments for the year 2006 and thereafter.

TO HAVE AND TO HOLD the said premises, with their appurtenances unto the said Grantee, their heirs and assigns forever. And the said Grantors do hereby covenant to and with the said Grantee, that they are the owners in fee simple of said premises; that said premises are free from all encumbrances and that they will warrant and defend the same from all lawful claims whatsoever.

DATED and SIGNED this 12th day of December, 2006.

312618

CACUMIA COUNTY, IDAHO
LARRY A. MICKELSEN

900 ORDER
FILE DEPUTY

FILE

2006 DEC 13 PM 2 26

RECORDED AT THE CLERK'S OFFICE
LAND TITLE & ESCROW

RHL FINANCIAL, INC.,
A Nevada based corporation

By: Rex H. Lewis

REX H. LEWIS
President

STATE OF NEVADA)
)ss.
County of Clark)

On this 19th day of December, 2006, before me, a Notary Public,
appeared REX H. LEWIS, known or identified to me to be the president, or vice president,
or secretary or assistant secretary, of the corporation that executed the instrument or the
person who executed the instrument on behalf of said corporation, and acknowledged to
me that such corporation executed the same.

(SEAL)

Sandra L. Friestad
Notary for State of Nevada
Residing at Nevada
My cmsn. expires: 6/17/07

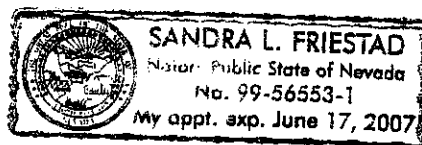


EXHIBIT 'A'

PARCEL NO. 1:

TOWNSHIP 16 SOUTH, RANGE 24 EAST OF THE BOISE MERIDIAN,
CASSIA COUNTY, IDAHO

Section 13: All

PARCEL NO. 2:

TOWNSHIP 16 SOUTH, RANGE 24 EAST OF THE BOISE MERIDIAN,
CASSIA COUNTY, IDAHO

Section 14: S½SE¼

Section 22: SE¼SE¼

Section 23: W½SW¼, NW¼NE¼, E½NW¼

Section 26: W½NW¼

Section 27: NE¼NE¼

PARCEL NO. 3:

TOWNSHIP 16 SOUTH, RANGE 24 EAST OF THE BOISE MERIDIAN,
CASSIA COUNTY, IDAHO

Section 23: NE¼NE¼

EXCEPT the following described tract:

Beginning at the Northeast corner of said Section 23, said corner marked by a
U.S. BLM iron pipe with brass cap on top which shall be the Point of
Beginning;
Thence South 00°06'54" West along the East line of the NE¼NE¼ for a distance
of 351.18 feet to ½ rebar;
Thence South 88°57'58" West for a distance of 620.20 feet to a ½ inch rebar;
Thence North 00°06'54" East for a distance of 351.18 feet to a ½ inch rebar on
the North line of the NE¼NE¼;
Thence North 88°57'58" East along said line for a distance of 620.20 feet to the
Point of Beginning.

PARCEL NO. 4:

TOWNSHIP 16 SOUTH, RANGE 24 EAST OF THE BOISE MERIDIAN,
CASSIA COUNTY, IDAHO

Section 14: SE¼SW¼

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES
NOTICE OF CHANGE IN WATER RIGHT OWNERSHIP

#42240

DE
RECEIVED
APR 23 2007
DEPT. OF WATER RESOURCES
SOUTHERN REGION

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Incomplete forms will be returned.

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City, State and ZIP Code Twin Falls, ID 83303

New Telephone Number (208) 733-3821

Date you acquired the property December 13, 2006

SUPPORT DATA

IN FILE # 43-2557

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7.

Signature of New Owner(s) or Claimant(s) Capella Corp., an Idaho corporation
(include title if applicable)

By: Kathy C Easterday
Kathy Easterday, Authorized Agent

For Snake River Basin Adjudication Claims: Please attach a Notice of Appearance completed by your attorney, if you wish IDWR to correspond with him/her for all matters related to your claims.

For Office Use Only

Received by [Signature] Date 4/23/07 Fee \$100
 Receipted by [Signature] Date 4/24/07 Receipt No. 5029425
 Processed by _____ AJ Date _____ WR _____ Date _____

312618

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#422410

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DATED and SIGNED this 12th day of December, 2006.

312618

CASSIA COUNTY, IDAHO

LARRY A. MICKELSEN

CLERK

DEPUTY

2006 DEC 13 PM 2 26

RECORDED AT THE REQUEST OF
LAND TITLE & ESROW

RHL FINANCIAL, INC.,
A Nevada based corporation

By: Rex H. Lewis
REX H. LEWIS
President

RECEIVED
APR 23 2007
DEPT. OF WATER RESOURCES
SOUTHERN REGION

STATE OF NEVADA)
County of Clark)ss.

On this 12th day of December, 2006, before me, a Notary Public,
appeared REX H. LEWIS, known or identified to me to be the president, or vice president,
or secretary or assistant secretary, of the corporation that executed the instrument or the
person who executed the instrument on behalf of said corporation, and acknowledged to
me that such corporation executed the same.

(SEAL)

Sandra L. Friestad
Notary for State of Nevada,
Residing at Nevada
My comsn. expires: 6/17/07

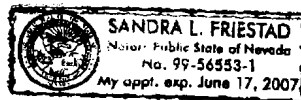


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Section 14: SE¼SW¼