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SECRETARY OF STATE
STATE OF IDAHO

163 4th Ave. North P.O. Box 486 Twin Falls, ID 83303

Tel: (208) 733-3821 Fax: (208) 733-3878

May 8, 2007

Secretary of State 700 West Jefferson P.O. Box 83720 Boise, Idaho 83720-0080

To Whom It May Concern:

RE: Idaho Annual Report / Secretary of State Filing

Please be advised of the corrected titles of all cooperate officers for Capella Corp.

President - R. Todd Blass Vice-President - Richard B. Stivers Assistant Vice-President - Kathy C. Easterday

Sincerely,

R. Fodd Blass, President