

Exhibit 3: Mitsuuchi Letter

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Mr. Don Connors  
921 Begonia Court  
Carlsbad, CA 92011-4807

**Re: Mitsuuchi Property -- Batiquitos Lagoon**

Dear Don:

Thank you very much for your interest in the Mitsuuchi property. Because of an existing Purchase and Sale Agreement, we are not in a position at the present time to sign the temporary entry permit you requested or to negotiate any terms of the sale. However, we will inform you when our current Agreement either proceeds to sale or is terminated because the buyer found the development opportunity not to their liking. My clients are interested in selling the property.

Very truly yours,

  
Richard W. Sweat  
of  
Kirby Noonan Lance & Hoge LLP

RWS/ais

cc: Robert D. Gourley, CPA