Exhibit No. 3

EPA Notice of Completion Issued to Walton CWCA Golden West 70, LLC Dated October 8, 2008



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY REGION IX 75 Hawthorne Street San Francisco, CA 94105

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October 8, 2008

Robert Munson Walton CWCA Golden West 70, LLC 900 N. Michigan Avenue, Suite 1900 Chicago, IL 60611

Roger Holt Greenberg Gluster Fields Claman & Machtinger LLP 1900 Avenue of the Stars, 21st Floor Los Angeles, CA 90067

Re: Notice of Completion U.S. Colloidal Inc., SSID No. 09RE 9330 7th Street, Suite A Rancho Cucamonga, CA 91730 EPA Unilateral Administrative Order (UAO) 9-2008-0012

Dear Messrs. Munson and Holt:

By this letter the United States Environmental Protection Agency (EPA) provides notice that you have demonstrated, to the satisfaction of EPA, that all of the terms of EPA Unilateral Administrative Order (UAO) 9-2008-0012 have been completed. This letter is written notice to you as anticipated in Section XXIII of the UAO.

Completion includes the documented removal and off-site transfer of hazardous substances and waste under EPA-approved Work Plans as required by the UAO. Please note that continuing obligations exist under the UAO, such as the record preservation requirements stated in Section XVIII. Additionally, if unknown or future conditions create an actual or threatened endangerment to human health or the environment, EPA may order the performance of additional work.

If you have any questions or concerns regarding this letter or your continuing obligations under the UAO, please do not hesitate to call me. You may direct questions of a legal nature to Andrew Helmlinger, attorney advisor, at (415) 972-3904.

Thank you for your past cooperation with EPA and your attention to this matter.

Sincerely, Craig Benson

U.S. EPA Federal On-Scene Coordinator 2250 Obispo Avenue, Suite 101 Signal Hill, CA 90755

cc: Andrew Helmlinger, ORC John Jaros, EPA