$n_{air} = 1.00 = n_1$

$n_{H_2O} = 1.33 = n_2$

$\theta_1 = 40°$

$\theta_2 = ?$

a) $n_1 \cdot \sin \theta_1 = n_2 \cdot \sin \theta_2$

$(1.00)(\sin 40°) = (1.33) \cdot \sin \theta_2$

$$\boxed{\theta_2 = 28.9°}$$

b)