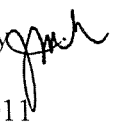


## ***MEMORANDUM***

TO: Sascha Marston

FROM: Jean Hersley 

DATE: April 20, 2011

**RE: Refund**

Please refund \$75 for an ownership change that did not require a fee. I just removed a deceased spouse and we don't charge a fee for that.

NAME: Westberg, McCabe & Collins, CTD

ADDRESS: PO BOX 2836  
Boise, ID 83701-2836

RE: John McCoy- Water Right Ownership change

RECEIPT #: W039135

Thank you.

Jean