

MEMORANDUM

TO: Debbie Allen
FROM: Steve Lester 
DATE: December 31, 2007
RE : **Receipt Change Plus Refund**

The law firm of Barker Rosholt & Simpson LLP paid \$100 for an Application for Transfer on 12/14/2007. The fee was not necessary due to an earlier payment by the firm's client that can be applied to the transfer application as follows:

Receipt W035782 should be changed from "ownership changes/security interests" to "transfers." The transfer application will incorporate the ownership change, avoiding the need for two fees.

Then the \$100 paid under Receipt C085517 should be refunded.

Please issue a \$100 refund as follows:

TO

ATTN ALBERT P BARKER
BARKER ROSHOLT & SIMPSON LLP
PO BOX 2139
BOISE ID 83701-2139

(tel. 336-0700)

RECEIPT #

W035782 & C085517, copies attached

Copy: Abbott Transfer Application