

MEMORANDUM

TO: IDWR FISCAL DEPT. - ATTN: DEBBIE ALLEN
FROM: DANIEL A. NELSON - SENIOR AGENT
DATE: December 10, 2007
SUBJECT: REFUND OF TRANSFER FEE

Please refund \$ 625.00 of the \$ 1250.00 received for receipt number W033062 paid by SPF Water Engineering for five applications for transfer. The fee for the transfers were only \$100.00 each for five transfers for a total of \$500.00. Scott King requested per a telephone call that \$125.00 of this fee be used for a well upgrade fee for transfer 73760 for John and Joan Holmes. The transfer fees and the well upgrade fee bring the total required fees needed for these transfers up to \$625.00. Therefore, the balance of \$625.00 will need to be refund to SPF Water Engineers (\$1250.00 - \$625.00 = \$625.00).

The following is the necessary information.

RECEIPT -- # W033062 (Copy of receipt included)

AMOUNT OF REFUND -- \$ 625.00

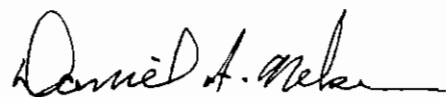
ADDRESS -- SPF WATER ENGINEERS LLC
ATTN SCOTT KING
600 EAST RIVER PARK LANE SUITE 105
BOISE, IDAHO 83706

The receipt should read as follows:

Description	Amount
Application for Transfer	500.00
Well Upgrade	125.00
Total Amount	625.00

Thank you for your time and effort. If you have any questions please contact me at the Western Office of IDWR.

Sincerely,



Daniel A. Nelson
Senior Agent

DATE 12-10-07