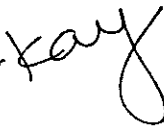


Memorandum

To: Debbie Allen

From: Kay Walker 

Date: February 21, 2006

Re: Request for Refund

Please prepare a refund in the amount of \$75.00 for an ownership change that I thought had to be split. A copy of the receipt for the ownership change is attached, along with a copy of my letter indicating that I had made an error when I did the split.

Receipt No. C074572 is attached.

Refund should be mailed to:

Joseph Parkinson
123 W Highland View Dr.
Boise, ID 83702

If you need more information, please let me know. Thanks!