



State of Idaho

DEPARTMENT OF WATER RESOURCES

322 East Front Street • P.O. Box 83720 • Boise, Idaho 83720-0098

Phone: (208) 287-4800 • Fax: (208) 287-6700 • Web Site: www.idwr.idaho.gov

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

December 7, 2010

V & R FARMS LLC
C/O VON GIBBY
715 S 750 E
BURLEY ID 83318

RE: IRS FORM W-9 REQUEST – LESSORS OF WATER RIGHT NO(S). 45-13948

Dear Lessor:

The water right referenced above is currently leased to the Water Supply Bank and was rented in 2010.

We are currently processing payments to lessors. To allow us to process your payment, we need you to complete and return the enclosed form W-9 (Internal Revenue Service Request for Taxpayer Identification and Certification).

The Department of Water Resources is required to file an information return with the Internal Revenue Service for all payments issued for water rented from the Bank. Payments for rentals cannot be issued unless the Department has received a completed IRS W-9 form.

Generally the name of the lessor and the name on the W-9 match. However, if they do not match in your case, you will need to provide documentation of authority to receive payment. The address associated with the water right leased to the Bank will be updated in the Department database to the address provided on the W-9 form unless otherwise requested by the lessor.

Please return this form within ten (10) days from the date of this notice, along with any additional documentation to my attention. If you have any questions or no longer have an interest in the water right, please contact me at (208) 287-4907.

Sincerely,

Monica Van Bussum
Sr. Water Resource Agent

Enclosure(s): W-9