



State of Idaho

DEPARTMENT OF WATER RESOURCES

1301 North Orchard Street, Boise, ID 83706 - P.O. Box 83720, Boise, ID 83720-0098
Phone: (208) 327-7900 Fax: (208) 327-7866 Web Site: www.idwr.state.id.us

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

August 11, 2004

JAMES L AND DOROTHY A GIBSON
CO-TRUSTEES OF THE JAMES L AND DOROTHY A GIBSON TRUST
8773 W BROOKVIEW DR
BOISE ID 83709

**RE: LEASE OF WATER RIGHT NO(S). 2-2259 AND 2-2261A IN THE NAME
OF HILLWAY, INC., TO THE WATER SUPPLY BANK. SUBMITTAL OF
IRS W-9 FORM.**

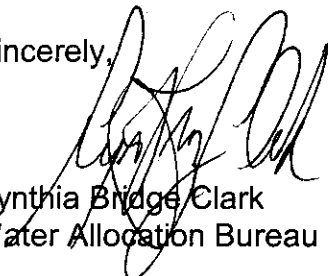
Dear Mr. or Mrs. Gibson:

As you are aware, the water right(s) referenced above is currently leased to the Water Supply Bank ("bank"). Enclosed is a copy of the Internal Revenue Service Request for Taxpayer Identification and Certification, Form W-9. The department is required to file an information return with the Internal Revenue Service ("IRS") for all payments issued for water rented from the bank. Payments for the rental of a water right or a part thereof cannot be issued to the lessor unless the department has received a completed IRS W-9 form.

Additionally, documentation of authority to receive payment must be submitted if the name provided on the W-9 form does not match the name of the lessor. 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. If you no longer have an interest in the water right, please contact the department.

Return this form and any additional documentation to my attention. If you have questions, please feel free to contact me.

Sincerely,


Cynthia Bridge Clark
Water Allocation Bureau

Encl: 1

c: IDWR Regional Office