



March 24, 2009

Dear Landowner/ Lessee:

NOTICE OF SHORT-TERM FALLOWING PROGRAM

The State of California is experiencing drought conditions that have affected the entire state. On February 27, 2009, Governor Schwarzenegger declared a drought emergency and issued a proclamation calling on all Californians to conserve water and to take other steps to alleviate the impacts of the drought.

In response to the limited water supplies available statewide, the Metropolitan Water District of Southern California (Metropolitan) and Palo Verde Irrigation District (PVID) have agreed to a one-year fallowing program that will reduce water use within PVID and provide some relief to drought-stricken southern California by allowing Metropolitan to increase its use of Colorado River water supplies. This short-term fallowing program is separate from the existing 35-year fallowing program that you may also be participating in.

By this letter, Metropolitan and PVID are soliciting your participation in the short-term program. Every farmer that is irrigating land in the Palo Verde Valley with Priority 1 Colorado River water supplies is eligible to enroll up to 15% of that land in the short-term program.

Land enrolled in the short-term program must be fallowed for one continuous year, with the fallowing to commence no earlier than April 15, 2009, and no later than August 1, 2009. By executing the short-term fallowing agreement, you are representing that you have the authority to fallow the enrolled land for the entire one-year period. PVID will verify that the lands enrolled in this program are being fallowed and properly maintained to avoid weed growth or wind erosion. To allow time to make this verification, the commencement date for fallowing can be no earlier than seven days prior to designation of the lands to be fallowed.

In consideration for the fallowing, Metropolitan will pay \$1,665 for each water toll acre enrolled and verified; with an additional \$35 payment to PVID. The PVID payment is expected to reduce future increases in water tolls that would otherwise be required.

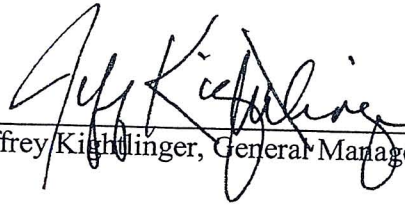
Enclosed is a form agreement that Metropolitan will use to enroll farmers in the short-term fallowing program. If you are interested in participating, please contact **Paula Hayden at 1-760-922-3144**. Sign-ups for the short-term program will be handled through PVID and will commence on April 1, 2009. You must have executed the form contract no later than April 30, 2009, to participate. The designation of specific water toll acres being fallowed and the commencement date(s) for fallowing those acres must be completed by June 30.

PALO VERDE IRRIGATION DISTRICT

METROPOLITAN WATER DISTRICT
OF SOUTHERN CALIFORNIA



Edward Smith, General Manager



Jeffrey Kiehlinger, General Manager

Short-Term Emergency Fallowing Agreement

This Short-Term Emergency Fallowing Agreement (Agreement) is entered into between [Landowner/ Lessee]_____ and The Metropolitan Water District of Southern California (Metropolitan) to fallow land for a continuous one-year period.

You represent and warrant to Metropolitan that you are the owner and/or lessee of certain lands located within the Palo Verde Irrigation District (PVID) and which have been irrigated within the one-year period preceding the execution of this Agreement with Priority 1 Colorado River water delivered by PVID. All lands considered qualified for this program must have all Water Toll, Standby and other charges owed to PVID paid before any delinquent date to be included in this program. These lands include the lands identified on Exhibit A, attached hereto.

This Agreement provides for short-term fallowing for one continuous year during the calendar years 2009/2010. Pursuant to this Agreement, you agree to fallow the land that is identified in the attached Exhibit A. You agree that you will fallow this land commencing on the date(s) shown on Exhibit A, which will be no earlier than seven days following submittal of Exhibit A to PVID for verification. Each field shall be fallowed for the one-year period commencing with the respective date shown on Exhibit A for that field.

The amount of land that you fallow pursuant to this interim fallowing agreement shall not exceed fifteen percent (15%) of the water toll acreage that you own and/or lease that receives Priority 1 Colorado River water delivered by PVID.

You represent to Metropolitan that the lands fallowed pursuant to this Agreement qualify for delivery of Priority 1 Colorado River water delivered by PVID and that these lands would be irrigated except for this Agreement. You agree that you will fallow these lands by not undertaking or permitting the following activities: (1) the growing of agricultural crops or any other vegetation; (2) application of water (other than rain that naturally falls on the fallowed land); (3) extraction from the land or application on the land, of groundwater; and (4) use or collection of surface water. During the period that the land is fallowed, you agree to implement the land management measures specified in Exhibit C, attached hereto.

In consideration of your fallowing the lands described in Exhibit A pursuant to this Agreement, Metropolitan will pay the sum of One Thousand Six Hundred Sixty-Five Dollars (\$1,665.00) per water toll acre, and will further make a payment to PVID of Thirty-Five Dollars (\$35.00) per water toll acre. Your payment will be made to the person(s) at the address (es) that you provide in Exhibit B, attached hereto. PVID will confirm to Metropolitan that the fallowed land has been cleared of vegetation and Metropolitan will thereafter make these payments by September 1, 2009.

You acknowledge that you do not have the right to, and shall not transfer or assign by any form of agreement, any rights to the water that is developed through fallowing pursuant to this Agreement. Metropolitan acknowledges that you are making no representation, warranty or guaranty with respect to the amount of water that may be developed by fallowing pursuant to this Agreement.

Upon twenty-four (24) hours prior notice, you agree to allow PVID and/or Metropolitan to enter onto and inspect the fallowed land under this Agreement. Such entry shall be solely for the purpose of inspection to confirm your performance of the fallowing obligation.

In the event that you breach this Agreement by undertaking or permitting the prohibited activities on the fallowed land at any time during the fallowing period, Metropolitan shall have the right to be reimbursed by the water-toll-acre amount paid under this Agreement for each water toll acre on which the prohibited activities occur, together with interest at the legal rate on such amount from the date of the fallowing payment made by Metropolitan to you. Recovery of this amount shall be the sole remedy available to Metropolitan for your breach of this Agreement.

In the event that Metropolitan breaches this Agreement by failing to timely make the payment required for the actual fallowing of land pursuant to this Agreement, you shall have the right to be paid the per-water-toll-acre amount payable under this Agreement for each water toll acre fallowed pursuant to this Agreement, together with interest at the legal rate on such amount from the date the fallowing payment was payable by Metropolitan to you. Recovery of this amount shall be the sole remedy available to you for Metropolitan's breach of this Agreement.

This Agreement will terminate on the one-year anniversary of the latest fallowing commencement date shown on Exhibit A, unless extended by written agreement of the parties.

LANDOWNER/LESSEE

METROPOLITAN WATER DISTRICT

(Signature)

(Print Name)

Date: _____

Address

City, State, Zip Code

Phone #

E-Mail Address

Fax #

Date: _____

MWD Agreement #: _____

**EXHIBIT A
LAND TO FALLOW**

MWD Agreement #: _____

NAME _____

CALCULATING ACREAGE TO FALLOW:

TOTAL ACRES CONTROLLED BY LANDOWNER/LESSEE = _____

ACREAGE TO BE FALLOWED (MULTIPLY BY 0.15 AND
ROUND UP TO NEAREST ACRE) _____

WATER TOLL ACRES TO BE FALLOWED

PVID Water Toll No.	PVID PARCEL NO.	FARMER FIELD NO.	WATER TOLL ACRES	COMMENCEMENT DATE

Total Water Toll Acres: _____ (MUST EQUAL ABOVE #)

EXHIBIT B
EMERGENCY FALLOWING PROGRAM
PAYMENT INSTRUCTIONS

MWD Agreement #: _____

NAME _____
(Please print)

I, _____ on _____ hereby
(Signature of owner/lessee) (Date)

instruct The Metropolitan Water District of Southern California to make all payments pursuant to the **Emergency Fallowing Program Agreement** payable in the following proportions for _____ qualified acres, **totaling \$** _____.

Mail Payment to: _____

NAME OF PAYEE (please print) _____

ADDRESS _____

Tax I.D. # (W9 Must be completed and attached) _____

CITY, STATE & ZIP CODE _____

AMOUNT OF PAYMENT \$ _____

Mail Payment to: _____

NAME OF PAYEE (please print) _____

ADDRESS _____

Tax I.D. # (W9 Must be completed and attached) _____

CITY, STATE & ZIP CODE _____

AMOUNT OF PAYMENT \$ _____

Mail Payment to: _____

NAME OF PAYEE (please print) _____

ADDRESS _____

Tax I.D. # (W9 Must be completed and attached) _____

CITY, STATE & ZIP CODE _____

AMOUNT OF PAYMENT \$ _____

SUM OF AMOUNTS \$ _____

EXHIBIT C

LAND MANAGEMENT MEASURES

Land management measures to control weed growth and wind erosion are an integral part of the short-term fallowing program proposed by Metropolitan. PVID and Metropolitan have agreed that each participating farmer would be required to implement these land management measures as a condition for participation in the short-term fallowing program, and that implementation of these land management measures would be an obligation of each participating farmer under the terms of the applicable Agreement.

The land management measures do not preempt other measures required by federal, state or local agencies for farmlands within their jurisdiction, but are to be implemented in conjunction with any other required measures.

Weed Control

Weed and invasive plant growth on fallowed fields due to rainfall or water seepage from canals or from neighboring irrigated farmland (especially along the outside borders of non-irrigated fields) would be controlled by the farmer. Control measures would be undertaken by the farmer to prevent the spread of these plants, their consumptive use of water and associated issues concerning the spread of plant disease, insects and other pests. Weeds and other invasive plants would be controlled using measures of each farmer's choice, including chemical, biological or mechanical methods.

Only chemicals approved for use by the California Department of Food and Agriculture would be allowed to be used for controlling weeds. As with all farm-related activities in the PVID, farmer shall obtain all proper local, state and federal permits for the use of herbicides, pesticides and insecticides. Also, farmer shall comply with applicable regulations that pertain to solid waste management and air quality that apply when handling or disposing of farm residues and trash.

Erosion Control

To protect soil resources within the Palo Verde Valley and to maintain farmer's eligibility for U. S. Department of Agriculture (USDA) benefits (excluding existing programs that fund the reduction or elimination of production of any agricultural crop), farmer shall implement wind erosion control measures for fallowed land. The measures may include the following:

Stubble Residue and Sod Remnants

Leaving fallowed lands with stubble or sod remnants to lower wind speeds at the soil surface and provide a root system to help hold soil in place and minimize wind erosion.

Clod Plowing

For crops that would not leave an adequate stubble residue (such as cotton and many vegetable or melon crops) clod plowing may be implemented. The term clod plowing refers to the practice of tilling a field when it is wet so that large, damp clumps of soil are

produced. These wet clumps break down into clods of soil that have a low susceptibility to wind erosion because they contain a relatively hard crust that minimized detachment of soil particles. Water shall not be applied on fallowed lands solely for the purpose of clod plowing, but this method may be applied to lands that are naturally wet due to rain.

For land on which the soil types have been classified as Highly Erodible Land (HEL) by the National Resource Conservation Service, farmer will conduct the following in accordance with the Farm Service Agency Conservation Plans developed for those lands.

Remedial Measures

In the event that Metropolitan or PVID determine through inspection of the fallowed land that additional erosion control measures are required, it shall give written notice to farmer to implement additional measures at farmer's cost. The requirement to implement such additional measures shall be based on "noticeable wind erosion" as evidenced by wind-borne soil deposition (such as deposits of fine material adjacent to wind barriers), lack of soil crusts on clods, or the visible transport of topsoil by the wind. Additional erosion control measures that may be required include:

- Spreading mulch or manure over eroding soils
- Seeding a cover crop if natural precipitation is adequate for this purpose, provided that only shallow rooted cover crops are used

IMPORTANT

CALL AND MAKE AN APPOINTMENT TO SIGN UP FOR THIS PROGRAM

INFORMATION TO BRING WITH YOU TO SIGN UP FOR EMERGENCY
FALLOWING PROGRAM:

1. IF LEASING LAND MUST BRING A COPY OF THE LEASES
COVERING THE ONE YEAR TERM OF THE PROGRAM (ALL
DOLLAR AMOUNTS CAN BE BLACKED OUT).
2. COMPLETED & SIGNED AGREEMENT.
3. EXHIBIT A FIELDS TO BE FALLOWED.
4. EXHIBIT B PAYMENT INSTRUCTIONS.
5. IF USING LAND AS BASE ONLY THE ENCLOSED CONSENT
NEEDS TO BE COMPLETED.
6. W9 NEEDS TO BE COMPLETED AND SIGNED FOR EACH PAYEE.
7. EXHIBIT C LAND MANAGEMENT MEASURES.

THANK YOU,

PAULA HAYDEN

PALO VERDE IRRIGATION DISTRICT

760-922-3144

This form is to be completed only if land is being used in this agreement for the purpose of increasing base acres.

Do not use this form if the above does not apply.

Remove this by cutting here before submitting with Program paperwork

**CONSENT TO USE LAND AS BASE IN THE
SHORT- TERM FALLOWING PROGRAM
2009-2010**

Agreement #: _____

Agreement Name: _____

Name on Water Toll Statement	PVID Water Toll No.	PVID Parcel No.	Water Toll Acres

TOTAL

CONSENT OF PERSON IN CONTROL OF PROPERTY

I/We, _____ am/are the person(s) in control of the real property described by the water toll numbers listed above. I/We authorize _____ to use the above described real property as base acres for the purpose of increasing their base for Program fallowed acres calculations.

I/ We also understand that because our land is being use as base and not being fallowed, any compensation from this Program is to be worked out between ourselves.

I/We am/are familiar with the Fallowing Program which begins _____ (date) and ends on or before August 1, 2010 by and between The Metropolitan Water District of Southern California (Metropolitan) and water users in the Palo Verde Irrigation District (PVID) and I/we have reviewed the Short-Term Fallowing Agreement establishing the terms and conditions for participation in the program.

I/We hereby hold Metropolitan and PVID harmless from any disputes or claims arising out of or in connection with this Program.

By: _____ Date: _____
Person in control of property

By: _____ Date: _____
Participant

Received for use in Program by PVID Program Administration Office on _____
(Date)

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Print or type
See Specific Instructions on page 2.

Name	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ <input type="checkbox"/> Exempt from backup withholding	
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Social security number
or
Employer identification number

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here	Signature of U.S. person ▶	Date ▶
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Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Foreign person. If you are a foreign person, use the appropriate Form W-8 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 30% of such payments (29% after December 31, 2003; 28% after December 31, 2005). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate instructions for the Requester of Form W-9.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note: You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note: If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Exempt payees. Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(c)(3), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2);

2. The United States or any of its agencies or instrumentalities;

3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities;

4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation;

7. A foreign central bank of issue;

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;

9. A futures commission merchant registered with the Commodity Futures Trading Commission;
10. A real estate investment trust;
11. An entity registered at all times during the tax year under the Investment Company Act of 1940;
12. A common trust fund operated by a bank under section 584(a);
13. A financial institution;
14. A middleman known in the investment community as a nominee or custodian; or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

If the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f)), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note: See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form on-line at www.ssa.gov/online/ss5.html. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see Exempt from backup withholding on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA or Archer MSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ³
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ³
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.