



Public Service Commission  
State of North Dakota

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COMMISSIONERS

Kevin Cramer  
Tony Clark  
Brian P. Kalk

Executive Secretary  
Darrell Nitschke

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April 27, 2011

Mr. Jacob C. Hendricks  
Felhaber, Larson, Fenlon & Vogt  
Attorney for Kodiak Farms, Ltd.  
220 South 6<sup>th</sup> Street  
Minneapolis, MN 55402-4504

Re: **Organic Grain and Milling, Inc.  
Grain Warehouse  
Insolvency  
PSC Case No. GE-10-327**

Dear Mr. Hendricks:

Enclosed is an IRS W-9, Request for Taxpayer Identification Number and Certification form. This form must be completed and returned to the Commission before a check in the referenced insolvency can be issued to Kodiak Farms, Ltd. Please return this form at your earliest convenience but no later than May 30, 2011.

The Court has scheduled a hearing on the motion of the Public Service Commission seeking approval of its Report as Trustee of Organic Grain and Milling, Inc. That hearing is scheduled for May 17, 2011, at 11:30 a.m., CDST at the Cavalier County Courthouse in Langdon, North Dakota.

The Commission must have approval from the Court before trust fund proceeds can be distributed and credit-sale contract indemnity fund payments can be made. In addition, a 30 day appeal period must pass before any checks can be issued.

If you have any questions, please call me at 701-328-4097.

Sincerely,

Susan K. Richter, Director  
Licensing Division

Enclosure

56 **GE-10-327** Filed: 4/27/2011 Pages: 3  
Letters enclosing IRS W-9, Request for Taxpayer ID  
and Certification form



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**Attention: Valid Unpaid Grain Claimant**

**Re: Organic Grain and Milling, Inc.  
Grain Warehouse  
Insolvency  
PSC Case No. GE-10-327**

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Sincerely,

Susan K. Richter, Director  
Licensing Division

Enclosure

**Request for Taxpayer  
 Identification Number and Certification**

**Give Form to the  
 requester. Do not  
 send to the IRS.**

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____	
	<input type="checkbox"/> Other (see instructions) ▶ _____	
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. The TIN provided must match the name given on the "Name" line to avoid backup withholding. 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.

<b>Social security number</b>		
	-	
	-	

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

<b>Employer identification number</b>		
	-	
	-	

**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. citizen or other U.S. person (defined below).

**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.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**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.

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. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**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.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.