

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 (as shown on your income tax return)	
	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. The TIN provided must match the name given on Line 1 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.

Social security number										
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; border: 1px solid black;"> </td> </tr> </table>										
OR										
Employer identification number										
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; border: 1px solid black;"> </td> </tr> </table>										

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.

In 3 above, 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.

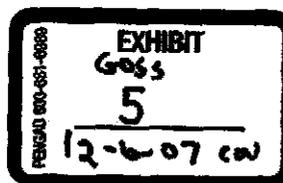
For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,



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BENNETT, MAIN & GUBBRUD
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618 STATE STREET
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MAX MAIN*
DWIGHT A. GUBBRUD*
*LICENSED IN SOUTH DAKOTA AND WYOMING

EST. 1908

RETIRED
DONN BENNETT

October 29, 2007

Jerry Roitsch
Ellis & Associates, Inc.
110 3rd Street SW
Suite#104
Huron, SD 57350

RE: Ed and DeEtte Goss; Our File No. 2004008007.

Dear Jerry:

This letter will confirm your representation to me on October 17 that TransCanada may be able to move its pipeline off of my clients' property in the SE1/4 of Section 34, T109N, R58W, Kingsbury County, South Dakota. My clients definitely desire and request this move.

Sincerely,

BENNETT, MAIN & GUBBRUD, P.C.



Max Main

MM/njo
cc: clients

RECEIVED

OCT 31 2007

ED GOSS PROPERTY

Keystone Pipeline

10/29/07

Dear Max,

Enclosed are two original easements and a copy for the SW ¼ Sec.22 T109N Rge 58W and the SE ¼ Sec. 34 T109N Rge 58W.

These are easements for a single pipeline.

The South Dakota supervisor is not in today so I can't give you an update on the rerouting around Sec. 34.

I will update you as I receive more information.

In the meantime, if you or Ed or DeEtte have any more concerns, please let me know.

Regards,



Jerry Roitsch

14626 417th Ave.

Bristol, SD 57219 605-492-3330 jroitsch@nvc.net

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RETIRED
DONN BENNETT

November 30, 2007

Jerry Roitsch, Senior Land Agent
Ellis & Associates, Inc.
110 3rd Street SW
Suite#104
Huron, SD 57350

**RE: Ed and DeEtte Goss - Keystone Pipeline;
Our File No. 2004008007.**

Dear Jerry:

This letter responds to your November 23 letter to me.

First, my clients appreciate TransCanada's efforts in rerouting the proposed pipeline around my clients' property in the SE1/4 of Section 34, T109N, R58W. This rerouting is in accord with the efforts of Federal government to minimize disruption to native grasslands.

Second, based on TransCanada's rerouting of the pipeline to avoid the SE1/4 of Section 34, my clients will not foreclose negotiations regarding the SW1/4 of Section 22. My clients' present concerns regarding TransCanada's proposed pipeline easement over the SW1/4 of Section 22 are as follows:

1. The proposed pipeline route would prevent the use of more land than the land for which TransCanada calculates damages. I am enclosing a highlighted copy of the Exhibit A attached to the proposed easement. The area highlighted in yellow would be unuseable for crop purposes for at least one year, and possibly longer, depending on the time of construction. It would not be possible for the tenant to use the yellow highlighted area for crop, or even pasture purposes.

2. The proposed easement includes an Appendix A, apparently to divide payment for the easement between the landowner and a tenant. My clients will deal directly with the tenant, and would indemnify TransCanada for any claims by the tenant.
3. The proposed easement is perpetual. The easement should have a definite ending date, such as termination if the pipeline ceases to be used to transport oil for one year or longer.

Please let me know if you have questions.

Sincerely,

BENNETT, MAIN & GUBBRUD, P.C.



Max Main

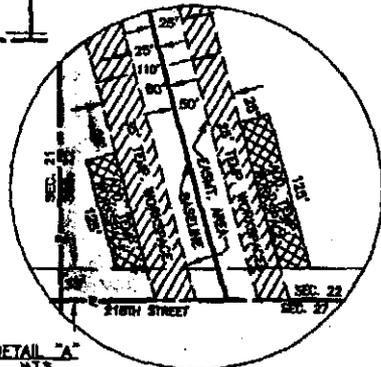
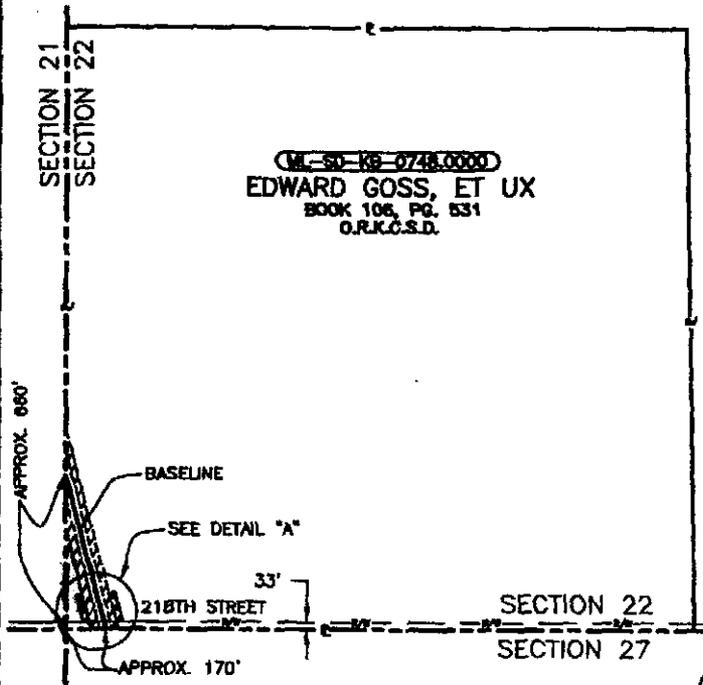
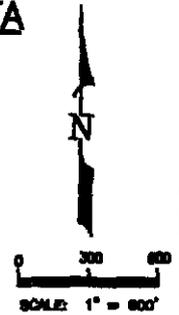
MM/njo

cc: clients

KINGSBURY COUNTY, SOUTH DAKOTA

T-109-N, R-58-W, SECTION 22

LEGEND:
 P/L PIPELINE
 PAGE PAGE
 PL PROPERTY LINE
 ADD. ADDITIONAL
 EASMT. EASEMENT
 APPROX. APPROXIMATELY
 EXIST. EXISTING
 TEMP. TEMPORARY
 SEC. SECTION
 O.R.K.C.S.D. OFFICE OF THE RECORDER OF KINGSBURY COUNTY, SOUTH DAKOTA



TRACT LEGAL DESCRIPTION:
 SW ¼ OF SECTION 22, T-100-N, R-58-W

TOTAL LENGTH: APPROX. 660 FT.
 EASEMENT AREA: APPROX. 0.8 ACRES
 TEMPORARY WORKSPACE: APPROX. 1.0 ACRES
 ADDITIONAL TEMP. WORKSPACE: APPROX. 0.2 ACRES

NOTE:
 THIS SKETCH DOES NOT MEET THE MINIMUM STANDARDS FOR PROPERTY BOUNDARY SURVEYS. IT WAS NOT DERIVED FROM AN ON THE GROUND SURVEY BUT IS INTENDED FOR RIGHT OF WAY PURPOSES ONLY.

		 In partnership with the Province	
KEYSTONE PIPELINE PROJECT		EASEMENT AREA ACROSS THE PROPERTY OF EDWARD GOSS, ET UX ML-SD-KB-0748-0000	
NO.	REVISION	DATE	PROJECT: EXHIBIT A
1	DESIGNED FOR REVIEW/REVISION	01/11/07	PLAN NO: 0047.000 DRAWING NUMBER: EXHIBIT A
2	BASED ON SURVEY & TITLE	01/11/07	
3	CHANGED TRACT NO.	02/02/07	
4	APPROVED BY C.C.	02/02/07	
5	REMOVED FOR ACCURACY	03/02/07	
6	REMOVED FOR LAND	04/17/07	
SCALE:	DATE:	APPROVED BY:	DRAWING NUMBER:
1" = 600'	01/05/07	SSM	GTC
		ML	K-48-P-7860-1151