

NON-MEMBER AGREEMENT
NORTHWEST GRAIN GROWERS, INC.

This Agreement is made and entered into this ____ day of _____, 20____, by and between the undersigned (the "Patron"), and Northwest Grain Growers, Inc. (the "Association").

RECITALS

1. The Patron is not a member of the Association and, therefore, not entitled to vote or participate in membership activities of the Association.
2. The Patron desires, however, to patronize the Association by utilizing the services of the Association's grain storage department and/or grain marketing department or any other Association services.
3. Subject to the Patron's execution of this Agreement, the Association is willing to provide such services to the Patron on a non-profit, cooperative basis to the same extent as it does for members, all as provided and subject to the provisions in Article VII, "Operations", of the Association's Bylaws, a copy of which has been provided to the Patron.

NOW, THEREFORE, the parties hereby agree as follows:

1. Non-Profit, Cooperative Basis: During the term of this Agreement, the Association agrees to do business with the Patron on a non-profit, cooperative basis as provided in Article VII, "Operations" of the Association's Bylaws.
2. Tax Consent: The Patron hereby consents and agrees as follows: (1) that the amount of any distributions with respect to his patronage which are made in written notices of allocation (as defined in 26 U.S.C. 1388) and which are received by him from the Association, will be taken into account by him at their stated dollar amounts in the manner provided in 26 U.S.C. 1385(a) in the taxable year in which such written notices of allocation are received by him; (2) that for purposes of determining the amount he has received from the Association in payment for his grain, he shall treat the face amount of any qualified per unit retain certificates issued to him on and after the effective date of this section as representing a cash distribution which he has constructively received and which he has reinvested in the Association. In other words, the Patron agrees to include in the Patron's taxable income all such distributions and allocations made to the Patron by the Association in the taxable year in which such distributions or notices of allocation are received by the Patron. Receipt of a certificate of stock, certificate of equity, letter of advice, or other written notice or evidence of allocation of patronage earnings or per-unit retains constitutes a notice of allocation. This tax consent may be revoked by Patron at any time in writing.
3. Term: This Agreement shall become effective as of the day and year first written above, and shall remain in effect until the first to occur of the following:

(a) the Patron revokes his tax consent as provided in Section 2; or (b) either party terminates this Agreement in writing upon thirty (30) days' notice.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first written above.

Name of Patron(Please Print)

Address

By: _____
Signature

City State Zip

Its: _____
Title (if any)

Telephone FAX

Social Security # or Federal I.D. #

CHECK AS APPLICABLE:

Individual _____ Husband and Wife _____

Partnership _____ Corporation _____

Estate _____ Other _____

NORTHWEST GRAIN GROWERS, INC.

BY: _____

ITS: _____