

January 7, 2011

The Honorable C.L. "Butch" Otter
Governor
Statehouse Mail
Boise, Idaho 83720

Via Hand Delivery

RE: Immediate Resignation

Dear Governor Otter:

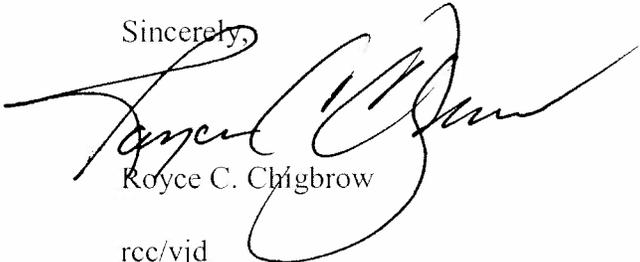
I am writing to resign, effective immediately as the Chairman and a member of the Idaho State Tax Commission. I have appreciated the opportunity to serve you and the people of Idaho over the last four years.

Our system of taxation is not perfect, but I tried to do my best on behalf of every Idahoan during my tenure, while treating taxpayers with the respect, fairness and dignity they deserve. I feel vindicated by previous reviews conducted by the Attorney General, Ada County Prosecutor, legislators and an independent third party that found no wrongdoing has occurred at the Tax Commission on my watch. I also am proud of the strides the Tax Commission has made over the past four years to improve the tax system in Idaho. Despite all of this I know there needs to be a change.

While I would like to continue to serve, it is in the best interest of the Tax Commission and the state for me to step aside. Unfortunately, and perhaps unfairly, I have become the issue, which detracts from the accomplishments of the Tax Commission and the hard work that lies ahead.

I appreciate the faith and confidence you have had in me and the opportunity you afforded me to answer the call of public service for our state.

Sincerely,



Royce C. Chigbrow

rcc/vjd