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Attorneys for Cougar Crest Lodge, L.L.C.

IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT
OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS

In Re CSRBA
Case No. 49576

AFFIDAVIT OF FOSTER MANNING
SUBCASE NO. 95-16272

STATE OF IDAHO)
) ss.
County of Kootenai)

FOSTER T. MANNING, being first duly sworn on oath deposes and says:

1. That I am over the age of eighteen (18) and am competent to testify to the matters set forth herein.

2. I am the sole member and manager of Cougar Crest Lodge, L.L.C.

3. Cougar Crest Lodge, L.L.C. owns the real property associated with Water Right No. 95-16272.

4. January 1, 2001 Cougar Crest Lodge, L.L.C. began to operate a commercial business on the property offering bed and breakfast type accommodations under the business name Cougar Crest Lodge.

5. In September 2012 Cougar Crest Lodge, L.L.C. stopped operating the property as a commercial business and since that time the property has served as my residence.

6. The property is currently for sale and is marketed as a residential property.

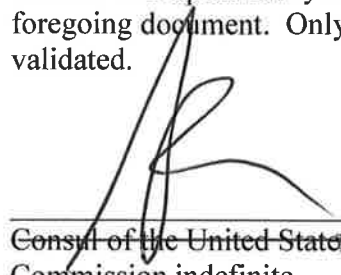
DATED this 6TH day of September, 2019.



FOSTER T. MANNING

REPUBLIC OF SINGAPORE
CITY OF SINGAPORE
EMBASSY OF THE UNITED
STATES OF AMERICA

SUBSCRIBED AND SWORN TO before me this 6th day of September, 2019. I
assume no responsibility for the truth or falsity of the representations which appeared in the
foregoing document. Only the identity of the individual making the statement has been
validated.


Adriana Peng
Consular Associate
Consul of the United States of America Singapore
Commission indefinite

(seal)

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June 27, 2013

Sally Deucher
Personal Property Division
Kootenai County Assessor's Office
451 Government Way
Coeur d'Alene, ID 83814

Re: *Personal Property Tax Assessments of Cougar Crest Lodge, LLC*

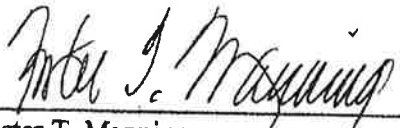
Dear Ms. Deucher:

I am the managing member of a business known as Cougar Crest Lodge, LLC whose address is 8917 W. Hawk Ridge Road, Coeur d'Alene, Idaho. In the past, Cougar Crest Lodge LLC operated a business (a bed and breakfast) at this location. Accordingly, Cougar Crest Lodge, LLC's personal property was assessed, for tax purposes, and Cougar Crest Lodge, LLC was required to remit personal property tax payments to your office.

Please be advised that Cougar Crest Lodge, LLC elected to terminate any further business operations—effective as of September 1, 2012.

Accordingly, please discontinue any further personal property tax assessments related to Cougar Crest Lodge, LLC. If you have any questions or concerns, please feel free to give me a call at 769-7991 or you can contact our attorney, Mark A. Ellingsen, at 667-4000.

Sincerely,



Foster T. Manning
Managing Member of Cougar Crest Lodge, LLC