JOHN F. MAGNUSON ATTORNEY AT LAW

ADMITTED IN IDAHO AND WASHINGTON

TELEPHONE 208•667•0100

Fax 208•667•0500

P.O. Box 2350 1250 Northwood Center Court Suite A Coeur d'Alene Idaho 83816

Update of officers C193741

2013FEB 19 AM 9: 36

SECHETATA OF STATE STATE OF IDAHO

February 15, 2013

Idaho Secretary of State Corporate Division P.O. Box 83720 Boise, ID 83720

Re: <u>Coeur d'Alene Diamond Cup Regatta, Inc.</u>

Dear Sir or Madam:

Enclosed you will find a copy of a letter dated February 7, 2013 from Kiki J. Miller regarding Coeur d'Alene Diamond Cup Regatta, Inc. and its Corporate Annual Report electronically filed on December 17, 2012.

I have subsequently confirmed that this Annual Report was filed through my office. I am also writing to confirm, as counsel to the Corporation, and the party who filed the report, that it inadvertently included Ms. Miller as a Director. Ms. Miller resigned her position on the Board April 13, 2012. Please correct your records accordingly.

Thank you for your assistance.

Sincerely, Villy

John F. Magnuson

JFM/js Enclosures' cc: Kiki Miller ID SECSTATE-CDA DIAMOND CUP.LTR.wpd

update of officers C193741

February 7, 2013

Idaho Secretary of State Corporate Division PO Box 83720 Boise, ID 83720

2013 FEB 19 AM 9: 17

SECRETATION OF STATE STATE OF IDAMO

Ref: Coeur d'Alene Diamond Cup Regatta, Inc.

Dear Sir or Madam:

This letter is to clarify that I resigned as a director of the Coeur d'Alene Diamond Cup Regatta, Inc. on April 13, 2012.

I inquired with the attorney named as agent as to why my name was not deleted when the Corporate Annual Report was filed electronically on December 17, 2012 and he indicated he didn't recall that his office did the filing, but it was possible, and he would suggest (to the corporation) that new or amended filings be made.

Please consider this confirmation of notification that I am not involved, nor responsible for any actions, debt or other transactions as of April 13, 2012.

Thank you. If you have any questions, my contact information is below.

ch mfecle

Kiki j. Miller ⁷ 1048 N. 3rd St Coeur d'Alene, ID 83814 cel 208-661-1778 ofc 208-667-2314

Courtesy Copy: John F. Magnuson/Attorney At Law PO Box 2350 Coeur d'Alene, ID 83816